



BUDGET

2026

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OPERATING BUDGET

2026

OPERATING BUDGET SUMMARY

OPERATING BUDGET BY DEPARTMENT (ordered by levy impact)

Department	2025 Budget	2026 Budget	Change (\$)	Levy Impact
Police	17,674,249	21,628,762	3,954,514	5.41%
Fire	11,370,373	12,311,157	940,784	1.29%
Environmental Services	10,423,991	11,009,800	585,809	0.80%
Housing	3,399,474	3,676,407	276,933	0.38%
Treasury	1,940,247	2,174,278	234,031	0.32%
Planning	1,509,223	1,608,444	204,665	0.28%
Parks	3,501,023	3,672,762	171,740	0.24%
City Manager	650,140	804,879	154,740	0.21%
Property Maintenance	1,266,886	1,390,212	123,326	0.17%
Economic Development Corp.	1,113,833	1,186,336	72,503	0.10%
Clerks	834,951	898,919	63,968	0.09%
Recreation	1,544,853	1,608,444	63,591	0.09%
Library	2,978,406	3,033,092	54,686	0.07%
Airport	(49,254)	(26,541)	22,713	0.03%
Ontario Works	1,607,593	1,612,983	5,390	0.01%
Childcare	500,163	509,122	8,219	0.01%
Industrial Development	—	—	—	0.00%
Social Services Admin.	—	—	—	0.00%
Building	—	—	—	0.00%
Mayor & Council	454,373	449,458	(4,915)	(0.01%)
Human Resources	3,193,668	3,108,033	(85,636)	(0.12%)
Valleyview	3,781,664	3,673,814	(107,850)	(0.15%)
Corporate (non-departmental)	5,339,472	5,044,588	(294,884)	(0.40%)
Property Tax Levy	73,035,325	79,480,392	6,516,066	8.9%
		Less: Impact of Growth		(2.8%)
Net Levy Increase				<u>6.1%</u>

OPERATING BUDGET SUMMARY

OPERATING BUDGET CHANGE SUMMARY

Budget Drivers	Property Tax Levy Increases	
	(\$)	(%)
Primary Changes		
Police services	3,954,514	5.4%
Existing wages & benefits	1,776,756	2.4%
	5,731,270	7.8%
Secondary Changes		
<u>Levy Additions</u>		
New positions (see next page)	542,902	0.7%
Hospital grant (year 1 of 5)	200,000	0.3%
Hospice grant (year 1 of 2)	200,000	0.3%
Estimated investment income reduction	220,000	0.3%
Net revenue reduction from disbandment of CEPAC	100,000	0.1%
Land ambulance cost sharing with Elgin County	225,902	0.3%
Historical increases in workers compensation	100,000	0.1%
Waste collection costs net of grant recoveries	140,000	0.2%
Housing cost sharing with Elgin County	200,340	0.3%
Software and cyber security	144,000	0.2%
Other budget adjustments	79,538	0.1%
	2,298,682	3.1%
<u>Levy Reductions</u>		
Transfer of retiree benefits to Police	(300,019)	(0.4%)
Estimated increase to recreation fee revenues	(175,150)	(0.2%)
Increase to the Ontario Municipal Partnership Fund	(132,000)	(0.2%)
Increase to net supplementary property taxes	(400,000)	(0.6%)
Net savings from Valleyview debenture expiry	(406,716)	(0.6%)
	(1,413,885)	(1.9%)
Total Property Tax Levy Increase		8.9%
Less: Impact of Growth		<u>(2.8%)</u>
Net Levy Increase		(6.1%)

This list is not comprehensive and is meant only to give a high-level view of the budget. The 2026 Budget includes many detailed line adjustments, and full financial information is provided throughout for transparency.

OPERATING BUDGET SUMMARY

NEW POSITIONS ⁽¹⁾

Position	Full Position Cost ⁽²⁾	2026 Budgeted Cost	Funded Source(s)
Housing Accelerator Coordinator	118,800	118,800	Housing Accelerator Grant
Communications & Public Relations Coordinator	11,700	111,700	Property Taxes
Second Class Firefighter	154,961	154,961	Property Taxes
Probationary Firefighter #1	111,153	111,153	Property Taxes
Probationary Firefighter #2	111,153	111,153	Property Taxes
Conversion of Recreation customer service representative from part-time to full-time	30,488	30,488	Property Taxes
Housing Program Coordinator #1	99,025	74,269	Homeless Reduction Innovation Fund
Housing Program Coordinator #2	103,350	77,512	Homeless Reduction Innovation Fund
Utility Locator	104,207	78,155	25% Water, 45% Sewer, 30% Tax Levy
Water & Sewer Operator #1	101,840	93,353	65% Water, 35% Sewer
Water & Sewer Operator #2	101,840	93,353	65% Water, 35% Sewer
Wastewater Treatment Lead Hand	132,462	33,115	Sewer Rates
Wastewater Treatment Operator	101,887	93,396	Sewer Rates
Valleyview Personal Support Workers	329,987	329,987	Ministry of Health and Long-term Care
Full-time Recreationist	88,515	88,515	Ministry of Health and Long-term Care
Part-time Recreationist	48,840	48,840	Ministry of Health and Long-term Care

(1) New positions in the context of the 2026 Budget refer to positions that have not yet been incorporated into the budget. Many of the new position requests have already been approved by Council during the year through resolution and are now filled.

(2) Positions are budgeted according to their hiring dates, which can result in prorated amounts being reflected in the annual budget. For clarity, this column shows the full yearly cost of each position. Any unbudgeted obligations for 2026 will be incorporated into the 2027 budget where applicable.

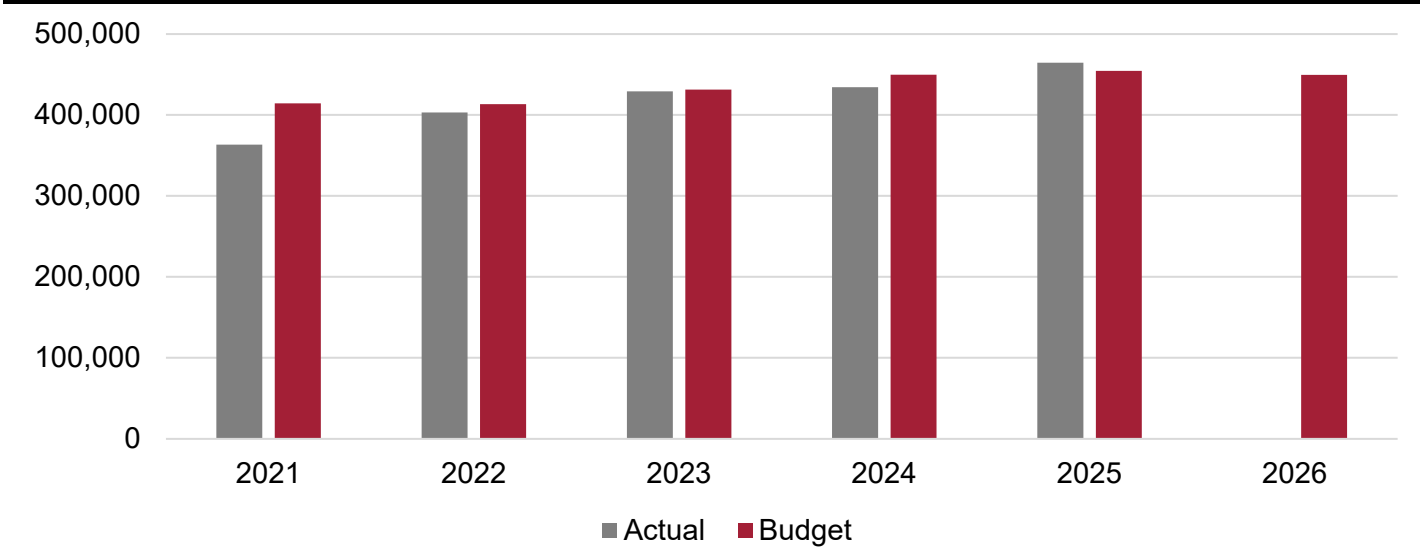
ABOUT MAYOR & COUNCIL

The Mayor and Council budget supports elected officials in carrying out governance, legislative, and community representation duties. It includes resources for Council meetings, constituent services, and public engagement activities.

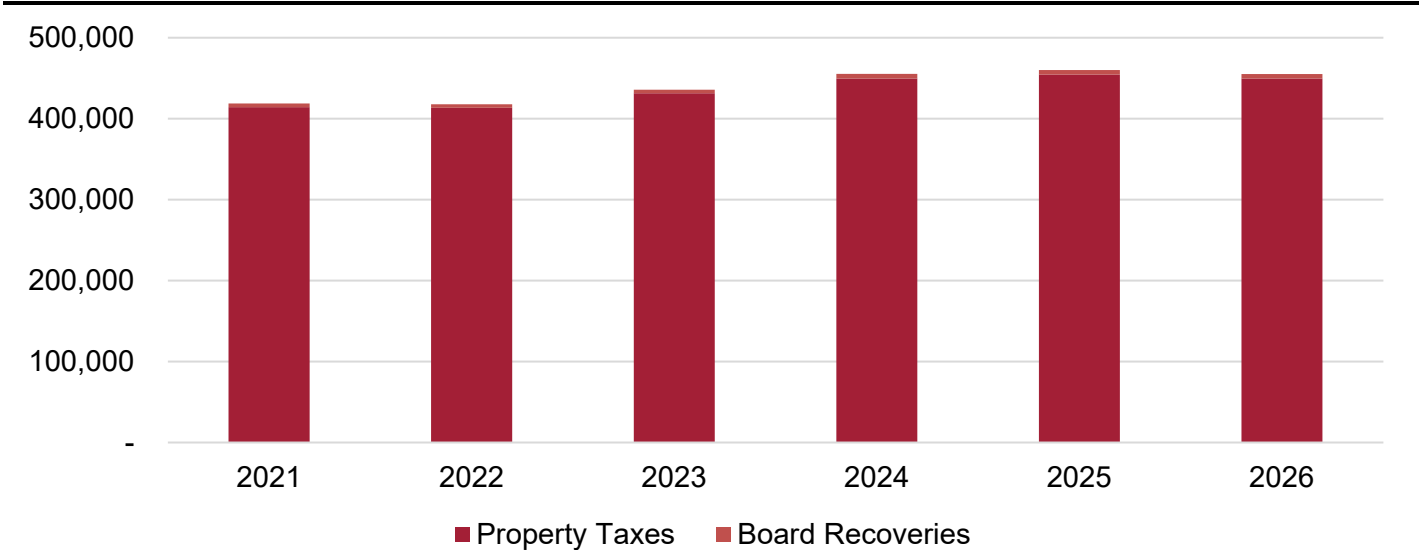
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$454,373	\$449,458	(\$4,915)	(1.1%)	~0%

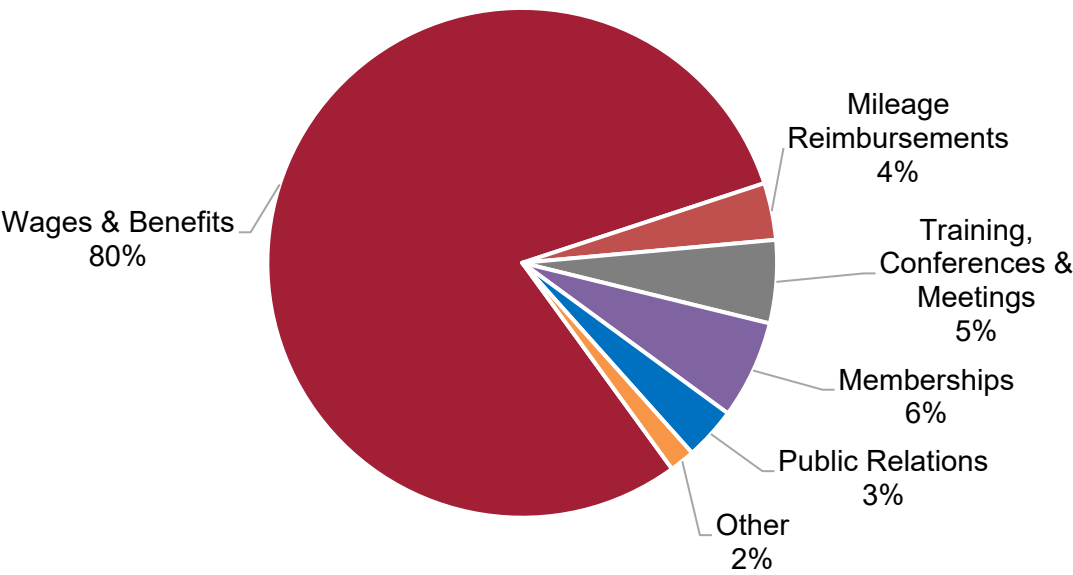
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURES SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing Wages & Benefits (changes in benefit estimates)	(3,636)
Other sundry budget adjustment	(1,279)
Change in Levy	(4,915)

STAFF COMMENTARY

There are no significant changes to this year’s budget or other matters that staff would highlight for consideration.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Councillors									
1	Reg Part-time Salaries & Wages	216,316	221,169	221,856	220,769	227,265	164,925	228,045	780
2	Statutory Benefits	14,917	18,149	14,362	18,116	18,128	9,722	18,689	561
3	Employer Benefits	28,536	14,900	30,460	29,408	35,561	20,247	27,965	(7,595)
4	Car Allowance	13,844	15,000	15,666	15,000	15,000	10,692	10,018	(4,982)
5	Board Recoveries	(1,775)	(4,500)	(6,821)	(4,500)	(4,500)	(1,200)	(4,500)	–
6	Conference Fees	3,142	11,000	5,803	12,000	12,000	1,200	13,982	1,982
7	Telephone/Fax Services	1,130	1,800	917	2,000	2,000	862	2,000	–
	Total	276,109	277,518	282,243	292,793	305,455	206,448	296,199	(9,255)
Mayor									
8	Reg Part-time Salaries & Wages	71,209	71,193	73,069	73,376	75,482	54,135	77,715	2,232
9	Statutory Benefits	5,272	6,268	5,615	6,442	6,442	3,156	6,828	386
10	Employer Benefits	37	42	38	40	44	28	44	0
11	Car Allowance	6,391	6,500	6,683	6,500	6,500	4,876	6,261	(239)
12	Board Recoveries	(683)	–	(1,700)	(1,100)	(1,100)	–	(1,100)	–
13	Conference Fees	2,705	5,000	4,100	4,000	4,000	977	5,700	1,700
14	Telephone/Fax Services	186	400	186	400	400	74	660	260
	Total	85,116	89,403	87,991	89,658	91,768	63,246	96,108	4,340
City Council									
15	Meetings/Receptions	3,353	4,000	3,407	4,000	4,000	11,594	4,000	–
16	Public Relations	22,390	15,000	15,565	15,000	15,000	18,908	15,000	–
17	Strategic Planning Expenses	21,471	20,000	10,736	10,000	–	–	–	–
18	Association Membership Fees	15,674	16,000	26,863	28,000	28,000	28,536	28,000	–
19	Integrity Commissioner / Investigator	–	5,000	–	5,000	5,000	–	5,000	–
20	Courier	–	250	–	250	250	–	250	–
21	Advertising	1,316	1,000	2,247	1,000	1,000	204	1,000	–
22	Printing	1,752	1,500	980	1,500	1,500	926	1,500	–
23	Service Charges	150	200	75	200	200	–	200	–
24	Office Supplies	1,601	1,200	2,394	1,500	1,500	156	1,500	–
25	Miscellaneous Expenses	–	–	407	500	500	79	500	–
26	Publications and Subscriptions	127	200	1,302	200	200	–	200	–
	Total	67,834	64,350	63,976	67,150	57,150	60,403	57,150	–
Total Mayor & Council		429,060	431,271	434,210	449,601	454,373	330,097	449,458	(4,915)

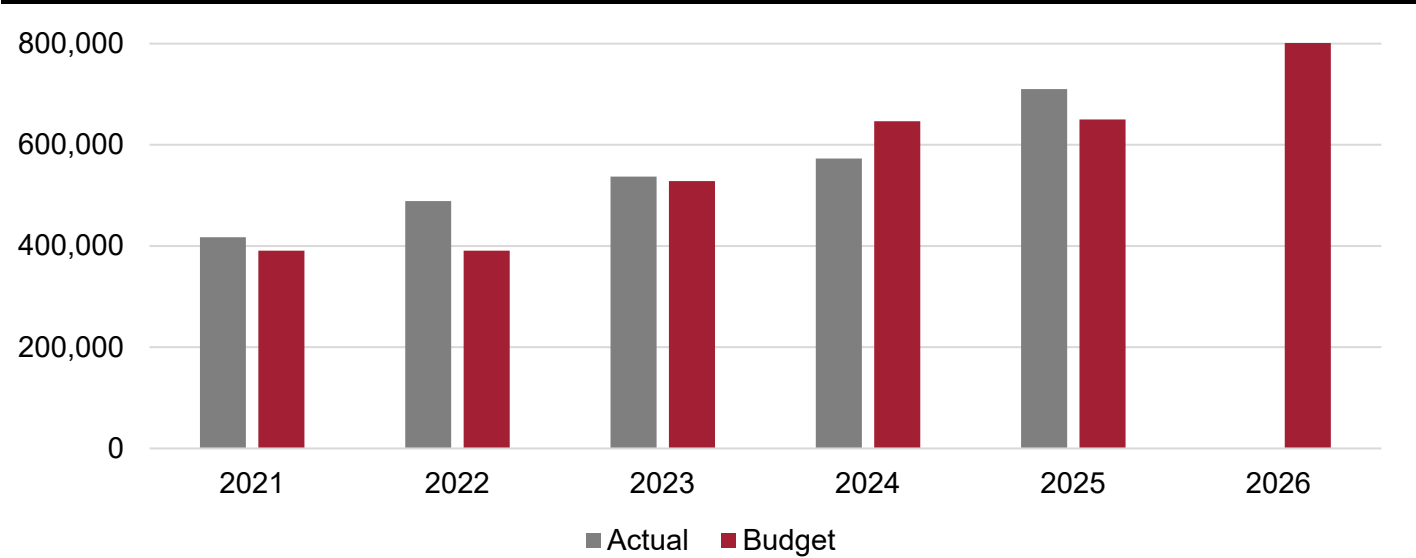
ABOUT THE CITY MANAGER’S OFFICE

The City Manager’s Office provides executive leadership, strategic direction, and organizational oversight to ensure coordinated corporate operations and effective policy implementation. It manages corporate performance, communications, public relations, and key interdepartmental initiatives to support Council priorities and overall service delivery.

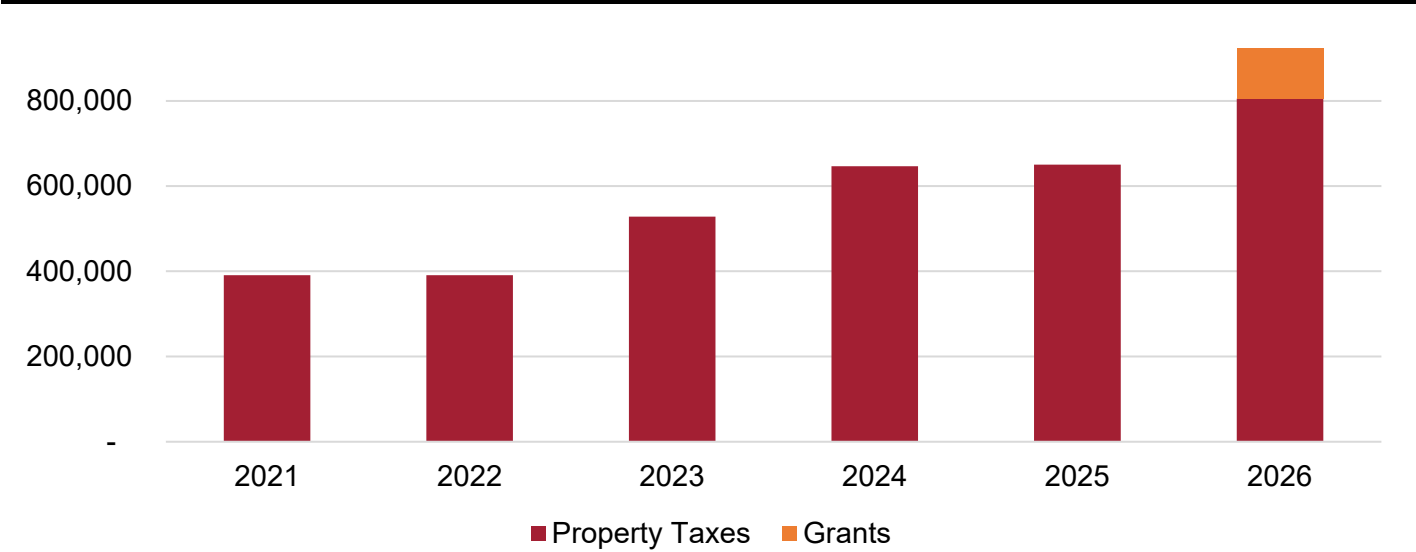
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$650,140	\$804,879	\$154,740	23.8%	+ 0.21%

BUDGET TO ACTUAL TRENDS

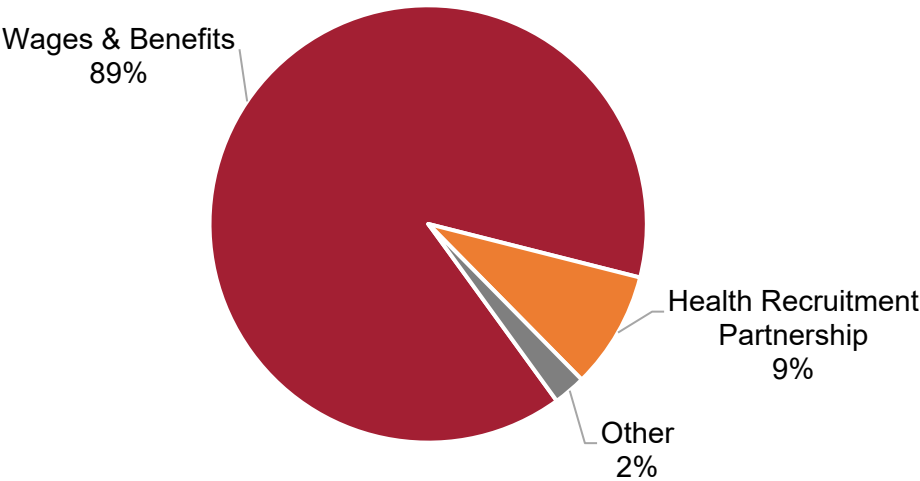


FUNDING SOURCE TRENDS



The 2026 Budget includes the cost of 1 Housing Accelerator Fund Coordinator whose wages are fully offset through a Federal Housing Accelerator Grant

2026 EXPENDITURE SUMMARY



Excludes one-time housing accelerator initiatives

SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing Wages & Benefits	32,100
New Position: Communications and Public Relations Coordinator (approved during 2025 and filled, but not recorded in 2025 Budget)	111,700
New Position: Housing Accelerator Coordinator	118,800
Housing accelerator grant funding to offset related wages	(118,800)
Housing accelerator initiatives (see staff commentary for details)	1,544,463
Housing Accelerator grant funding to offset initiatives	(1,544,463)
Establishment of sundry budget for Communications	5,000
Establishment of sundry budget for Strategic Planning	5,000
Other inflationary and budget maintenance adjustments	939
Change in Levy	154,740

STAFF COMMENTARY

Strategic Initiatives:

To support the successful implementation of the City’s Strategic Plan, the City Manager’s Office is requesting the establishment of a dedicated annual budget line of \$5,000 for 2026. These funds will ensure the City has the resources necessary to carry out strategic planning activities, including staff engagement sessions, marketing and communication of the plan to the community, and related signage and materials. A dedicated budget will provide consistency, visibility, and accountability in advancing Council’s strategic priorities and maintaining strong organizational alignment.

Health Recruitment Partnership:

A nominal increase of \$2000 is added in the 2026 HRP budget line, to account for increased marketing and advocacy costs related to the roll-out of the HRP strategic plan. This includes additional funds for supporting membership in the Southing Ontario Physician Recruitment Alliance, miscellaneous funds required of the recruiter in promoting the City, and funds for Discovery Week and Home for the Holidays.

Housing Accelerator Funding:

The federal Housing Accelerator Fund grant (2025-2028) is the funding source associated with any costs to undertake the action plan initiatives and related housing projects. The 2025 HAF expenditures included \$1.2M contribution for Indwell affordable/supportive housing development (78 units), \$250,000 contribution to the CIP Residential and DC Programs towards supporting new housing units, \$52,000 for the Housing Needs Assessment and Action Plan, \$36,000 for Phase 2 Environmental Site Audit of City-owned land for housing, up to \$20,000 for site feasibility studies of City-owned land for housing, legal housing agreement-related costs, notification costs of City-initiated planning amendments, and the HAF Coordinator temporary position.

Housing Accelerator Fund (HAF):

Through using a temporary resource, funded through HAF, this reduces consultant expenses and any impact on the operating budget in 2025 and in 2026, while supporting existing staff and completing several initiatives.

The 2026 planned HAF expenditures include the remaining \$750,000 contribution for Indwell development, \$250,000 contribution to the CIP Residential and DC Programs towards supporting new housing units, \$500,000 for the Affordable Housing Grant Program, up to \$20,000 for site feasibility studies of City-owned land for housing, legal housing agreement-related costs, and the HAF Coordinator temporary position.

Communications Initiatives:

As the City of St. Thomas establishes its first-ever Communications department, it is important to recognize that every department relies on timely, accurate, and engaging messaging to achieve their goals. A dedicated communications line item in the City budget will ensure this small team can produce professional-quality content, manage media and social channels efficiently, and support strategic initiatives across the organization. In the world of Communications, tools like cameras, microphones, lighting, creative software, and analytics platforms are not luxuries but basic necessities. Without them, the City risks inconsistent messaging, costly reliance on external vendors, and reduced community engagement.

An investment of approximately \$5000 for 2025–2026 will cover the up-front cost of these resources as well as a few new subscriptions, representing a modest but essential step toward professionalizing City communications and ensuring all departments can communicate effectively with the public.

Included in the IT capital budget is a \$20,000 subscription to an engagement platform to maximize community input and ensure proposed projects across all City departments are well informed by community sourced, data-driven advice.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
1	Reg Full-time Salaries & Wages	386,804	381,564	395,859	411,500	424,166	333,853	629,683	205,517
2	Distributed Wages	—	—	—	—	—	(17,653)	(118,392)	(118,392)
3	Statutory Benefits	22,539	22,800	29,301	25,000	24,774	27,670	42,208	17,434
4	Employer Benefits	41,781	35,485	47,336	37,560	48,939	38,527	66,209	17,270
5	OMERS	15,740	16,180	31,046	18,118	47,910	43,036	70,321	22,411
6	Meeting/Reception Expenses	1,891	1,000	3,272	2,200	2,200	4,082	2,500	300
7	Public Relations	3,517	2,000	4,470	1,000	2,500	3,309	7,500	5,000
8	Strategic Planning	—	—	33,636	50,000	—	165	5,000	5,000
9	Training, Workshops, Exam Fees	—	250	—	700	700	1,175	700	—
10	Conference Fees	7,906	5,000	3,686	5,000	5,000	977	3,000	(2,000)
11	Association Membership Fees	2,223	2,500	931	3,000	1,500	—	1,500	—
12	Health Recruitment Partnership	47,241	58,140	16,962	88,000	88,000	229,795	90,000	2,000
13	Telephone/Fax Services	1,687	800	1,166	900	900	532	1,000	100
14	Staff Mileage	3,293	1,200	934	1,200	1,200	1,092	1,200	—
15	Service Charges	(180)	50	196	150	150	265	250	100
16	Office Supplies	1,925	1,000	3,909	2,000	2,000	1,321	2,000	—
17	Books & Subscriptions	723	200	64	200	200	—	200	—
Total		537,091	528,169	572,767	646,528	650,140	668,146	804,879	154,740
Housing Accelerator									
18	Federal Grant - Housing Accelerator Fund	—	—	—	—	—	(1,662,855)	(1,662,855)	(1,662,855)
19	Distributed Wages	—	—	—	—	—	17,653	118,392	118,392
20	Housing Accelerator Fund Expenditures	—	—	—	—	—	297,970	1,544,463	1,544,463
Total		537,091	528,169	572,767	646,528	650,140	(679,087)	804,879	154,740
Total City Manager		537,091	528,169	572,767	646,528	650,140	(679,087)	804,879	154,740

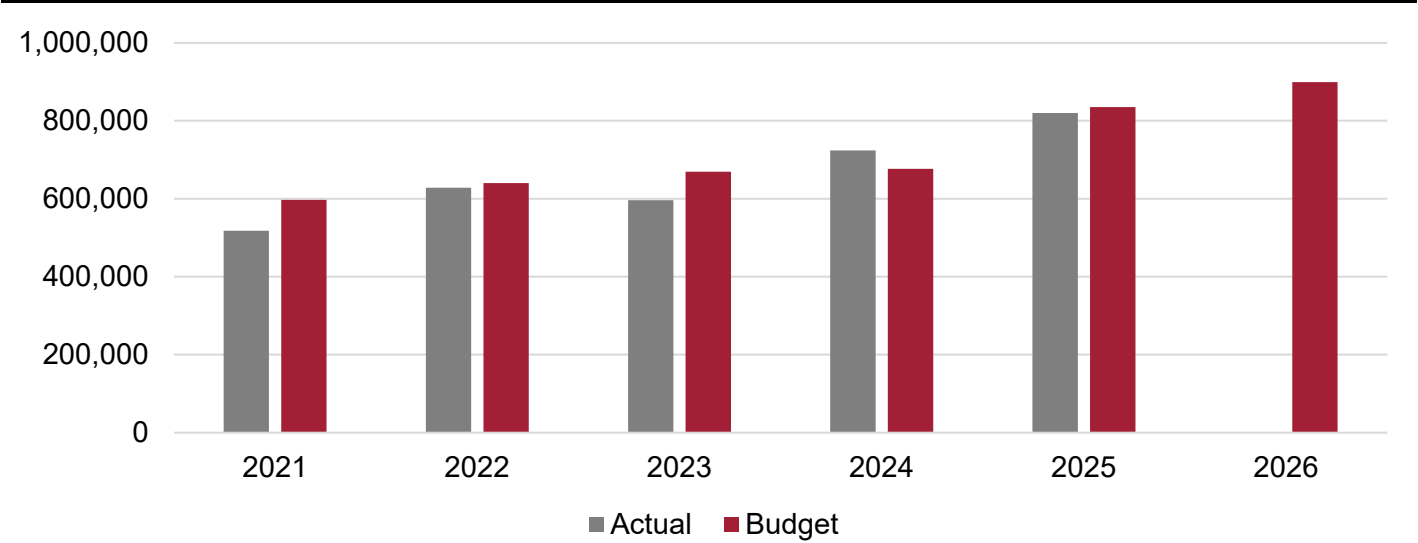
ABOUT THE CLERK’S OFFICE

The City Clerk’s Office manages legislative governance, Council and committee administration, public records, and information access to support transparent and accountable municipal decision making. It oversees meeting management, bylaw and records administration, elections, and public access to information in accordance with statutory requirements.

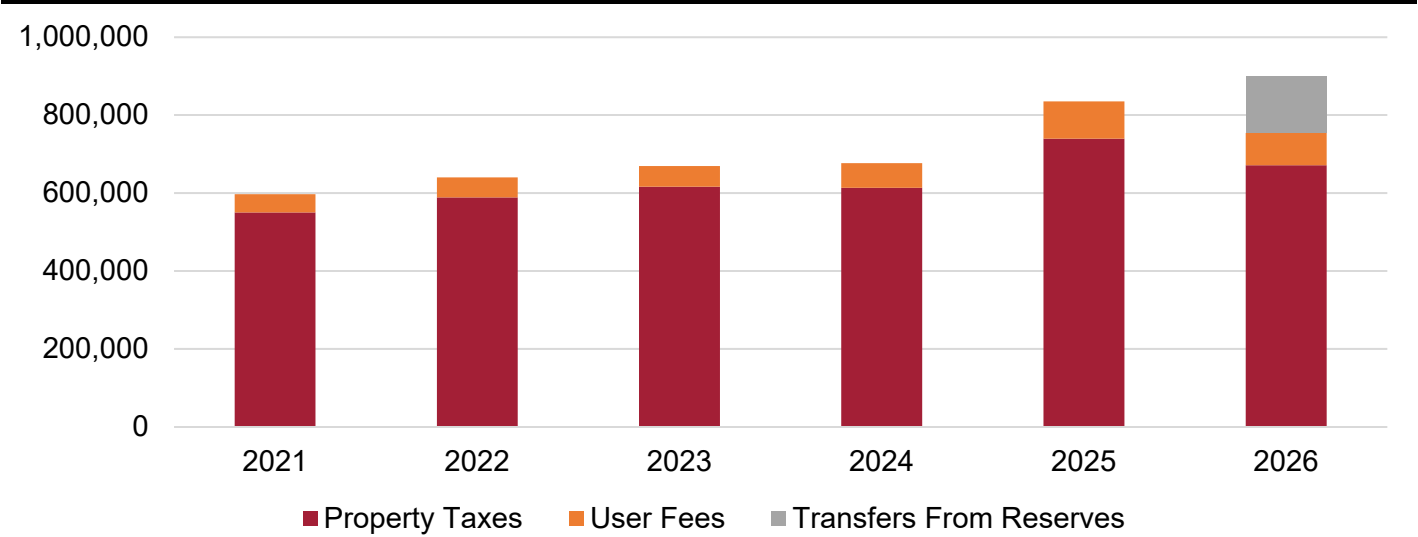
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$834,951	\$898,919	\$63,968	7.7%	+ 0.09%

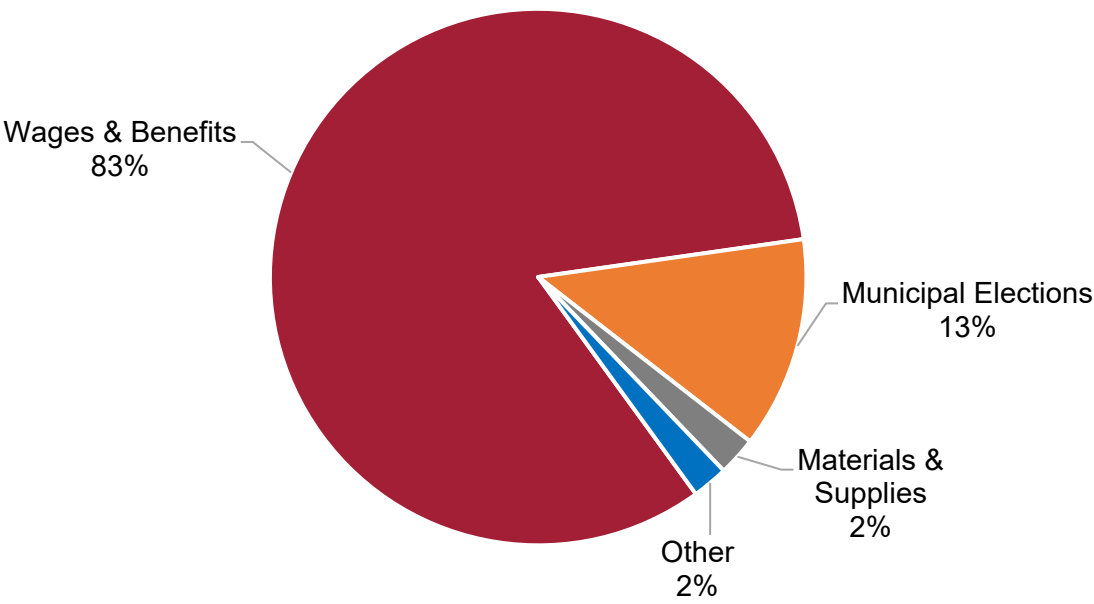
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages & benefits	58,966
Municipal elections	144,650
One-time transfer from reserves to fund municipal elections	(144,650)
Other inflationary and budget maintenance adjustments	5,003
Change in Levy	63,968

STAFF COMMENTARY

There are no significant changes to this year’s budget or other matters that staff would highlight for consideration.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
1	Commissioners Fee	(2,633)	(2,000)	(1,940)	(2,000)	(3,300)	(2,670)	(3,300)	—
2	In/Out of Town Death Recoveries	(14,960)	(7,000)	(15,180)	(14,000)	(24,000)	(15,990)	(22,500)	1,500
3	Misc. Sales	(421)	(200)	(266)	(200)	(200)	(301)	(200)	—
4	Heritage Committee Secretarial Recovery	(1,000)	(1,000)	—	(1,000)	—	—	—	—
5	Marriage Licence Fee	(31,024)	(25,000)	(30,690)	(27,500)	(32,500)	(24,830)	(29,900)	2,600
6	Reg Full-time Salaries & Wages	428,745	502,226	523,611	513,508	643,809	427,115	695,703	51,894
7	Reg Part-time Salaries & Wages	31,931	—	30,618	—	—	—	—	—
8	Overtime	1,009	4,500	1,978	4,500	3,000	2,155	3,000	—
9	Statutory Benefits	36,530	41,082	41,832	40,958	49,623	36,564	54,776	5,153
10	Employer Benefits	59,851	67,851	74,320	67,452	98,279	62,716	93,231	(5,048)
11	OMERS	48,015	50,976	57,447	52,476	65,054	46,387	72,544	7,490
12	Training, Workshops, Exam Fees	2,101	3,100	2,986	4,000	5,500	1,151	5,500	—
13	Conference Fees	—	600	1,059	1,000	2,500	1,818	2,500	—
14	Association Membership Fees	1,307	1,800	1,628	1,950	1,950	1,885	2,600	650
15	Records Storage/Document Mtg.	—	400	—	500	500	45	500	—
16	Contracted Security	3,161	4,500	3,292	4,500	4,500	2,333	3,900	(600)
17	Software Expense	7,021	6,200	7,128	7,500	7,500	7,021	7,200	(300)
18	Telephone/Fax Services	262	300	307	600	550	147	500	(50)
19	Courier	174	300	241	250	200	154	400	200
20	Printing	183	200	31	200	150	—	150	—
21	Staff Mileage	—	200	140	200	200	—	200	—
22	Service Charges	1,403	—	1,514	1,550	1,550	1,436	2,200	650
23	Office Supplies	2,249	1,500	1,233	1,500	1,000	440	1,000	—
24	Equipment Purchases	443	1,000	524	1,000	7,000	4,062	2,000	(5,000)
25	Marriage Licence Expense	14,400	12,000	13,183	12,000	12,000	12,000	12,000	—
26	Books & Subscriptions	220	300	220	300	300	220	300	—
27	C. of. A. Administrative Charges	191	(1,000)	(1,000)	(1,600)	(1,250)	(1,200)	—	1,250
28	Committee of Adj Application Fees	(11,700)	(11,500)	(12,435)	(11,500)	(29,000)	(11,600)	(21,500)	7,500
29	Reg Part-time Salaries & Wages	2,506	3,000	3,542	2,500	3,858	1,102	3,360	(498)
30	Statutory Benefits	49	150	75	150	100	29	75	(25)
31	Association Membership Fees	150	150	150	155	155	175	180	25
32	Legal Fees	—	1,200	—	1,200	1,200	—	—	(1,200)
33	Committee of Adjustment Advertising	6,435	8,000	8,728	9,095	9,000	5,147	7,000	(2,000)
Total		586,599	663,835	714,276	671,244	829,228	557,511	893,419	64,191
Municipal Elections									
34	Election Nominations	1,380	—	—	—	—	—	—	—
35	Reg Part-time Salaries & Wages	—	—	—	—	—	—	11,546	11,546
36	Overtime	—	—	—	—	—	—	1,800	1,800
37	Statutory Benefits	—	—	—	—	—	—	1,180	1,180
38	OMERS	—	—	—	—	—	—	1,039	1,039
39	Advertising, Marketing & Prom.	—	—	2,521	—	—	—	2,000	2,000
40	Building Rent/Lease	—	—	—	—	—	—	2,450	2,450
41	Telephone/Fax Services	2,518	—	2,792	—	—	—	400	400
42	Regular Postage	—	—	—	—	—	—	44,600	44,600
43	Printing	—	—	—	—	—	—	10,788	10,788
44	Voters List, Ballots	—	—	—	—	—	—	18,500	18,500
45	Special Departmental Supplies	—	—	—	—	—	—	50,346	50,346
46	Transfer to/from reserve	—	—	—	—	—	—	(144,650)	(144,650)
Total		3,898	—	5,313	—	—	—	—	—
Heritage Committee									
47	National Trust for Canada funding	(3,758)	(5,500)	(5,242)	(5,500)	(5,500)	—	(5,500)	—
48	Book Sales	(29)	—	(105)	—	—	(152)	—	—
49	Reg Part-time Salaries & Wages	6,706	7,750	7,513	7,750	7,972	7,459	7,750	(222)
50	Statutory Benefits	740	750	704	750	750	707	750	—
51	Secretarial Support	1,000	1,000	—	1,000	—	—	—	—
52	Program Supplies	972	1,500	1,533	1,500	2,500	—	2,500	—
Total		5,632	5,500	4,404	5,500	5,722	8,014	5,500	(222)
Total Clerk's		596,129	669,335	723,992	676,744	834,951	565,524	898,919	63,968

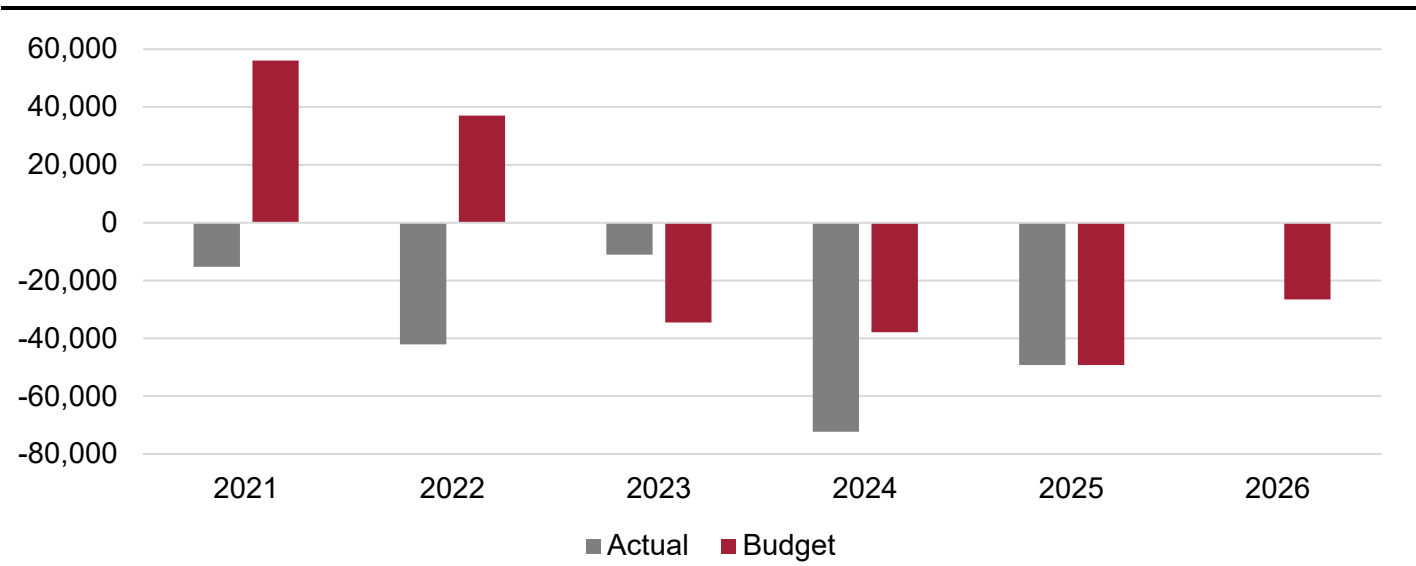
ABOUT THE AIRPORT

The St. Thomas Municipal Airport supports general aviation services and contributes to local economic development by providing facilities for private, commercial, and emergency aviation operations. It maintains airfield infrastructure, hangar facilities, and aviation services that support flight training, business aviation, and community aviation activities.

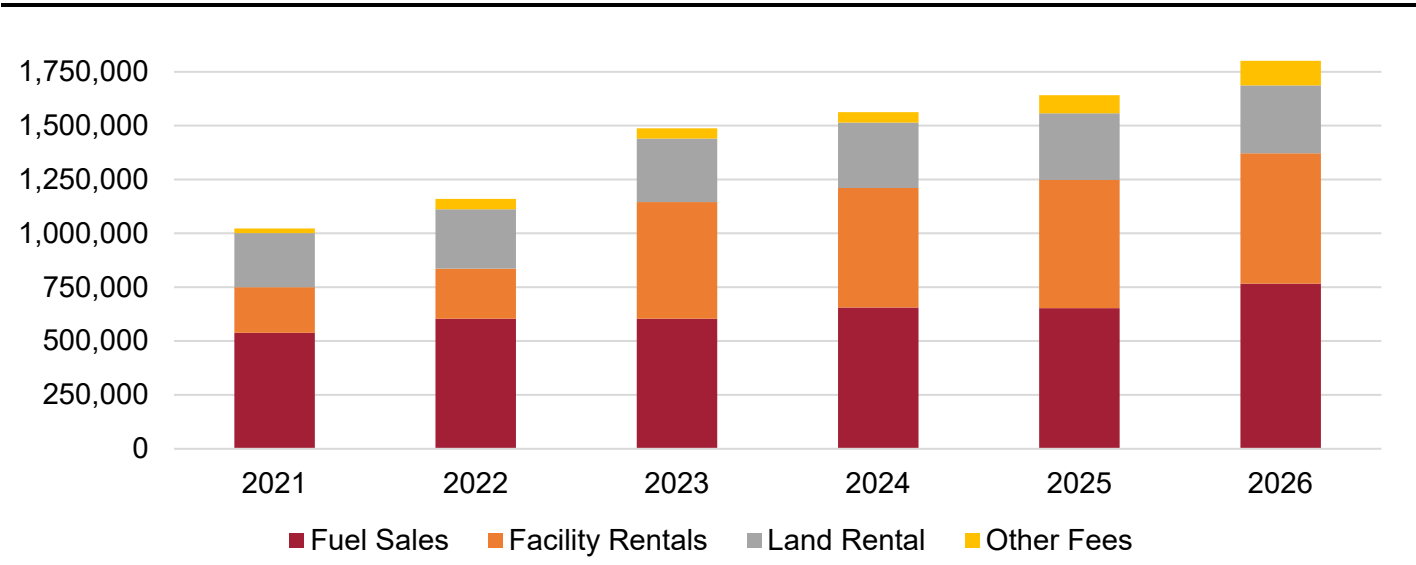
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
(\$49,254)	(\$26,541)	\$22,713	46.1%	+ 0.03%

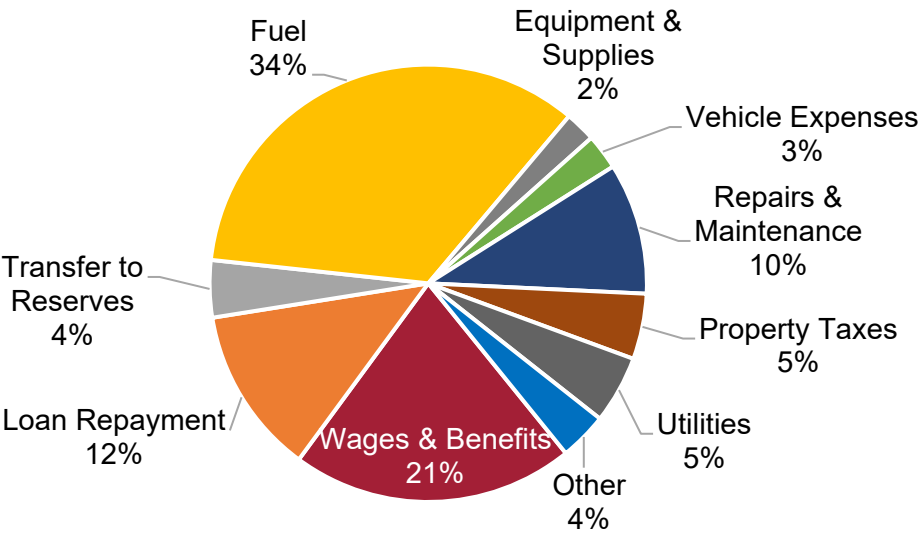
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages & benefits	24,981
Increase in fuel costs	110,000
Increase in fuel sales	(113,500)
Increase in ramp fee revenues	(29,900)
Property taxes on non-municipal (commercial) use facilities	33,241
Other inflationary and budget maintenance adjustments	(2,109)
Change in Levy	22,713

STAFF COMMENTARY

There are no significant changes to this year’s budget or other matters that staff would highlight for consideration.

OPERATING BUDGET DETAILS

		2023		2024		2025		2026	
Description		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Operations									
1	Farm Land Rental	(285,302)	(294,826)	(308,423)	(303,670)	(309,743)	(224,902)	(315,150)	(5,407)
2	Lot Lease Rental (Commercial)	(13,596)	(27,500)	(30,222)	(30,000)	(34,653)	(21,434)	(35,260)	(607)
3	Small Lot Lease Rental (Private)	(47,094)	(40,290)	(44,644)	(42,000)	(52,200)	(33,912)	(34,150)	18,050
4	Tie-Down Revenue	(10,230)	(6,000)	(9,256)	(8,600)	(12,000)	(8,005)	(9,000)	3,000
5	100LL Fuel Sales Revenue	(256,438)	(410,000)	(269,426)	(335,000)	(300,000)	(298,704)	(389,500)	(89,500)
6	Aircraft Oil Sales Revenue	(576)	(500)	(326)	(500)	(500)	(330)	(500)	—
7	Jet A Fuel Sales Revenue	(441,119)	(193,000)	(530,488)	(320,000)	(352,000)	(272,812)	(376,000)	(24,000)
8	Catering Recoveries	—	(500)	(886)	(500)	(500)	—	(500)	—
9	Water Recovery - Lot Lease Rental	(2,376)	(1,500)	(881)	(1,500)	(1,800)	—	(1,800)	—
10	Ramp Fees	(61,122)	(24,000)	(113,213)	(28,000)	(60,000)	(107,192)	(90,000)	(30,000)
11	Miscellaneous Revenue	(18,135)	(15,906)	(28,839)	(10,000)	(10,000)	(32,330)	(12,900)	(2,900)
12	Reg Full-time Salaries & Wages	139,075	137,114	144,803	144,671	147,823	107,138	153,923	6,100
13	Reg Part-time Salaries & Wages	114,915	95,776	127,018	109,820	128,541	95,380	142,597	14,056
14	Overtime	3,964	1,000	4,341	4,000	4,000	3,614	4,000	—
15	Statutory Benefits	15,156	17,268	17,203	18,941	20,701	14,297	23,024	2,323
16	Employer Benefits	14,043	14,017	14,960	15,154	17,387	12,334	17,159	(228)
17	OMERS	20,509	24,536	22,266	26,664	27,658	16,574	30,388	2,730
18	Clothing/Uniform Allowance	—	300	—	300	300	—	300	—
19	Conference Fees	—	1,500	1,500	2,000	2,000	1,390	2,000	—
20	Association Membership Fees	671	1,000	705	1,000	1,000	725	1,000	—
21	Advertising, Marketing & Prom.	3,065	3,000	2,000	3,000	3,000	916	3,000	—
22	Professional Fees	14,011	17,000	15,073	17,000	17,500	17,114	20,000	2,500
23	Waste Removal Expense	4,297	2,600	3,475	4,000	4,000	3,144	6,000	2,000
24	Airfield Lighting Expense	2,202	5,000	5,832	5,000	5,000	3,589	5,000	—
25	Landscaping/Grass Cutting Expenses	3,778	5,050	3,905	5,050	5,050	3,808	5,050	—
26	Oil Removal Expense	327	500	786	700	700	597	1,400	700
27	Contracted Security	11,003	6,700	7,026	7,000	9,000	5,384	9,000	—
28	Asphalt Repairs Expense	7,113	10,000	5,155	10,000	10,000	10,000	10,000	—
29	Contracted Equipment Repair	—	2,025	—	2,025	2,025	—	2,025	—
30	Radio Repair Expenses	3,390	6,000	6,437	6,000	6,000	6,157	6,000	—
31	Operating Equipment Rent/Lease	673	1,000	689	1,000	1,000	334	1,000	—
32	Insurance	21,850	21,850	21,850	21,850	24,900	24,900	24,215	(685)
33	Telephone/Fax Services	3,097	2,530	3,687	2,530	3,000	2,285	3,000	—
34	Cell Phone Expense	—	800	—	800	800	—	800	—
35	Internet - Computer T/TV	1,152	1,000	1,170	1,000	1,200	827	1,200	—
36	Staff Mileage	51	500	51	500	500	—	500	—
37	Service Charges	33,643	10,000	17,137	10,000	10,000	9,071	10,000	—
38	General Supplies	1,209	3,000	2,625	3,000	3,000	965	3,000	—
39	Office Supplies	1,436	1,400	1,156	1,400	1,400	744	1,400	—
40	Parking - Materials & Supplies	10,710	14,000	12,991	15,000	15,000	6,942	15,000	—
41	Equipment Purchases	4,515	7,000	4,684	7,000	7,000	7,267	7,000	—
42	Catering Expenses	1,049	1,000	2,487	1,000	1,000	1,392	1,000	—
43	Turbo Fuel Jet A	291,358	155,000	404,370	200,000	200,000	207,960	290,000	90,000
44	AV Fuel 100ll	286,542	330,000	282,067	300,000	300,000	273,559	320,000	20,000
45	Aviation Oil Purchases	1,268	1,000	(289)	1,000	1,000	—	1,000	—
46	Transfer to Reserve	75,000	75,000	75,000	75,000	75,000	75,000	75,000	—
Total		(44,918)	(38,556)	(124,443)	(56,365)	(76,911)	(86,214)	(68,779)	8,132
Building									
47	New Hangar Rental Income	(214,891)	(254,800)	(247,289)	(254,800)	(273,096)	(229,486)	(269,311)	3,785
48	Property Taxes	25,458	35,700	29,651	40,000	53,000	9,916	86,241	33,241
49	Transfer to Reserve	220,000	220,000	219,996	220,000	220,000	219,996	220,000	—
Total		30,567	900	2,359	5,200	(96)	426	36,930	37,026
Terminal									
50	Airport Terminal Rental Income	(24,000)	(24,000)	(25,212)	(24,000)	(26,000)	(22,293)	(26,902)	(902)
51	Contracted Maintenance Expense	700	2,000	224	2,000	2,000	475	2,000	—
52	Maintenance Materials and Supplies	977	500	144	1,000	1,000	209	1,000	—
53	Electricity (Hydro)	7,002	8,000	6,983	8,000	8,000	5,894	8,000	—

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
54	Utilities - Water/Sewer	2,296	1,263	4,012	2,500	2,500	2,651	2,500	—
55	Natural gas	4,282	3,200	2,353	4,200	4,200	2,807	4,200	—
Total		(8,743)	(9,037)	(11,496)	(6,300)	(8,300)	(10,257)	(9,202)	(902)
Large Hangar									
56	Large Hangar Rental Income	(31,319)	(33,323)	(29,929)	(33,323)	(33,990)	(28,379)	(34,636)	(646)
57	Insurance Recovery - Large Hangar	(664)	(1,300)	—	(1,300)	(1,300)	133	(1,300)	—
58	Utilities Recovery - Large Hangar	(3,831)	(10,700)	(3,028)	(9,000)	(9,000)	(13,442)	(20,000)	(11,000)
59	Contracted Maintenance Expense	1,793	1,012	1,612	1,012	1,012	2,382	1,012	—
60	Major Maintenance	95,887	100,000	95,940	100,000	100,000	92,453	100,000	—
61	Maintenance Materials and Supplies	3,376	4,048	1,271	4,048	4,048	3,168	4,048	—
62	Electricity (Hydro)	4,456	4,040	6,219	4,040	4,040	8,002	8,000	3,960
63	Natural gas	5,289	6,630	3,165	6,630	6,630	13,014	12,000	5,370
Total		106,970	105,030	105,178	106,730	106,730	105,577	105,060	(1,670)
Small Hangars									
64	Small Hangar Monthly Rental Fee	(15,500)	(15,000)	(14,750)	(15,000)	(16,500)	(12,100)	(19,800)	(3,300)
65	Hydro Recovery - Small Lot Hangar	(1,498)	(4,000)	(2,534)	(4,000)	(4,000)	4	(4,000)	—
66	Maintenance Materials and Supplies	—	5,000	3,954	5,000	5,000	350	5,000	—
67	Electricity (Hydro)	3,415	5,000	3,488	5,000	5,000	2,786	5,000	—
Total		(13,583)	(9,000)	(9,843)	(9,000)	(10,500)	(8,960)	(13,800)	(3,300)
Corporate Jet Hangar									
68	Hanger Aircraft Storage - Corp Jet Hanger	(149,673)	(130,500)	(137,786)	(141,375)	(144,202)	(125,725)	(160,104)	(15,902)
69	Janitorial Cleaning Expense	15,744	7,500	20,136	15,000	20,000	14,833	20,000	—
70	Janitorial Supplies	691	2,500	1,226	500	500	1,474	1,800	1,300
71	Electricity (Hydro)	16,334	7,000	22,251	11,500	20,000	17,087	20,000	—
72	Natural gas	8,468	10,500	20,347	12,000	20,000	15,861	20,000	—
Total		(108,436)	(103,000)	(73,826)	(102,375)	(83,702)	(76,470)	(98,304)	(14,602)
Maintenance Garage									
73	Contracted Maintenance Expense	—	2,025	—	2,025	2,025	1,600	2,025	—
74	Maintenance Materials and Supplies	711	2,025	2,238	2,025	2,025	2,048	2,025	—
75	Electricity (Hydro)	4,399	4,202	4,054	4,200	4,200	1,814	3,000	(1,200)
76	Natural gas	1,483	1,191	1,090	1,225	1,225	1,164	2,000	775
Total		6,593	9,442	7,382	9,475	9,475	6,627	9,050	(425)
Pump-House									
77	Maintenance Materials and Supplies	—	100	—	100	100	—	—	(100)
78	Utilities - Water/Sewer	—	800	—	800	800	—	—	(800)
Total		—	900	—	900	900	—	—	(900)
Vehicles									
79	General Supplies	11,120	2,000	4,517	2,000	2,000	228	2,000	—
80	Gasoline - Operating	8,904	11,440	10,288	11,440	11,440	15,716	11,440	—
81	Internal Fleet Services Charges	32,437	30,000	47,497	35,000	35,000	28,083	35,000	—
Total		52,461	43,440	62,303	48,440	48,440	44,027	48,440	—
Total Airport		(11,071)	(34,504)	(72,315)	(37,918)	(49,254)	(53,491)	(26,541)	22,713

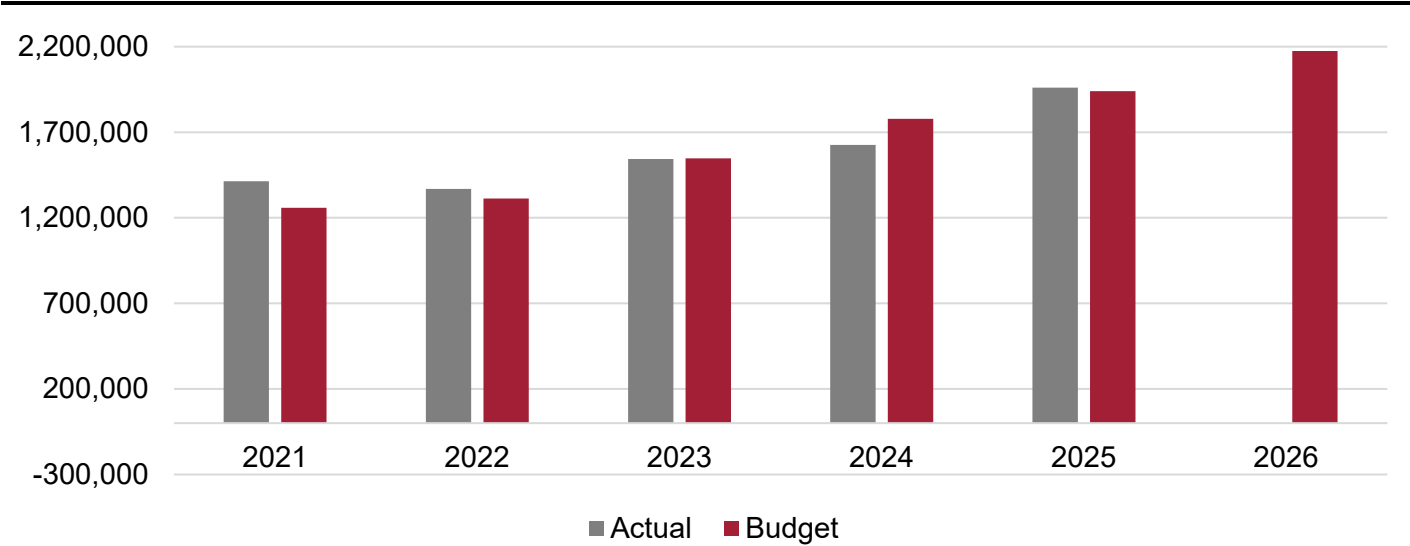
ABOUT TREASURY AND INFORMATION TECHNOLOGY

The Treasury and Information Technology Department oversees the City's financial management and technology services, ensuring strong fiscal stewardship and reliable, secure digital infrastructure. It manages budgeting, accounting, revenue collection, investments, procurement, and financial reporting, while supporting enterprise systems, network operations, cybersecurity, and technology modernization.

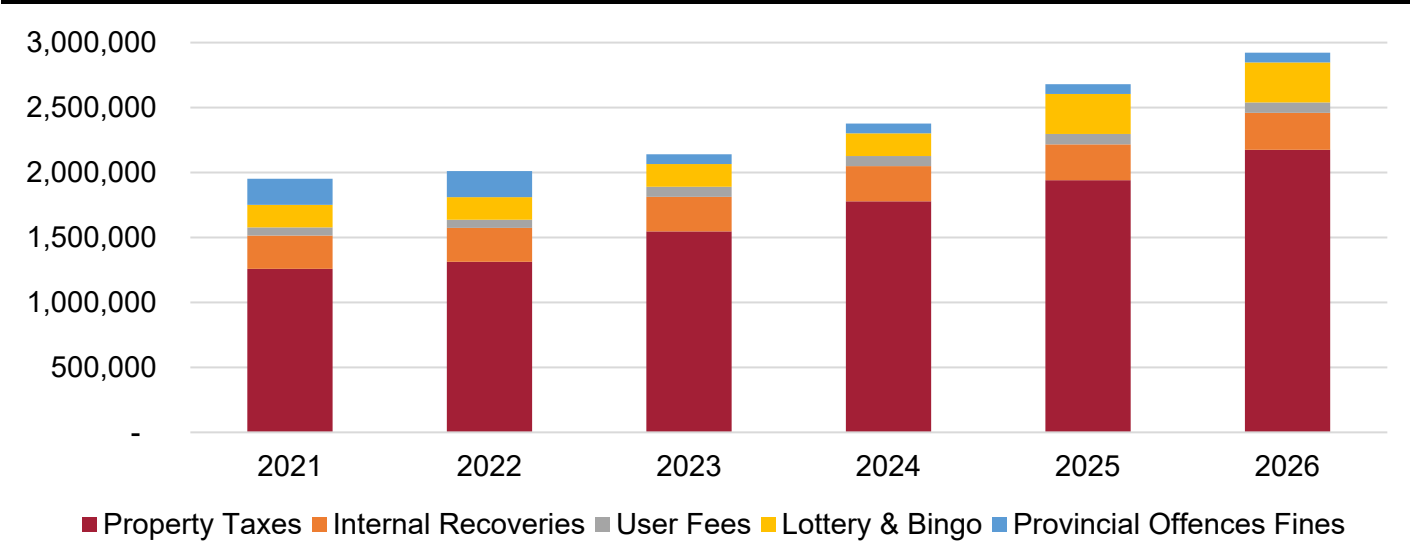
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$1,940,247	\$2,174,278	\$234,031	12.1%	+ 0.32%

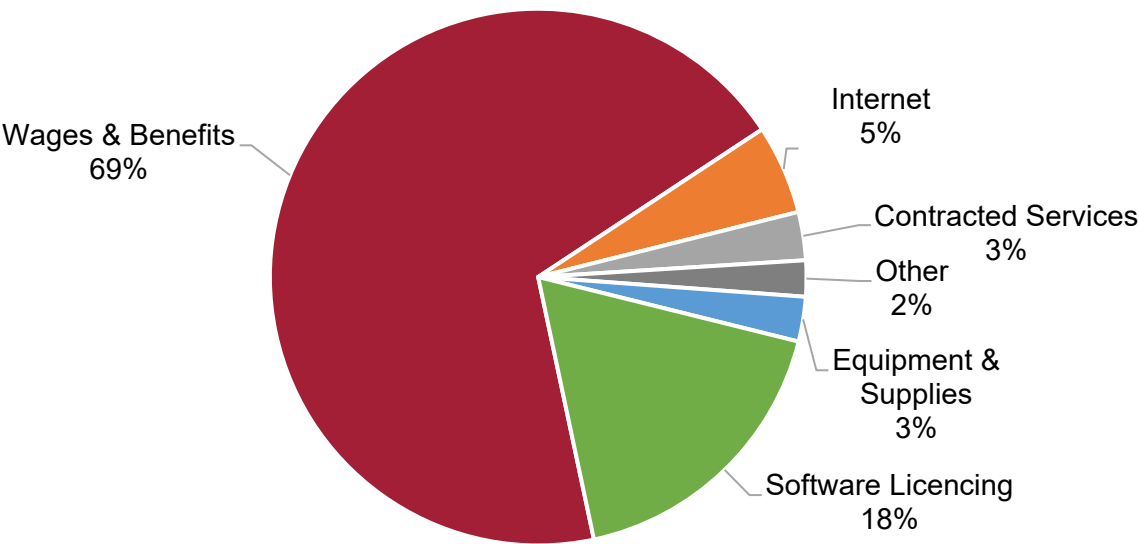
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages & benefits	97,721
Network security auditing	45,000
Software licensing	99,000
Other inflationary and budget maintenance adjustments	(7,690)
Change in Levy	234,031

STAFF COMMENTARY

Existing Wages & Benefits (\$97,721)

Wage costs for 2026 reflect existing staffing levels, with no new positions requested for the year. The budget incorporates the usual pressures from collective bargaining, general wage adjustments, and step increases for eligible employees. In addition to these regular factors, the full year impact of the Senior Analyst position approved in 2025 contributes to the overall change, as this role was budgeted in 2025 on a prorated basis tied to its anticipated hiring timeline.

Network Security Auditing & Incident Response Plan (\$45,000)

The establishment of an ongoing cyber security testing budget is strongly recommended, as the City's last comprehensive audit was completed in 2018 and is now overdue given the many changes to systems, infrastructure, and personnel since then. This work is a preventative investment that identifies vulnerabilities before they lead to service interruptions, data loss, or financial exposure. The \$45,000 request also supports the development of a joint incident response plan for the City and the St. Thomas Police Service, ensuring coordinated action in the event of a cyber incident.

Software licencing (\$99,000)

The software licensing budget within Information Technology captures the licensing costs used across most City departments, so each time a new system is adopted the associated annual subscription flows into this budget. For 2026, a series of compounding pressures are contributing to a significant increase. Licensing costs across the industry have been rising disproportionately, driven by vendors shifting in-part by traditional one time purchase models to mandatory subscription based services. This has produced steady upward pressure on operating budgets, for example products such as Adobe, where current versions now require recurring fees. These broader market changes have been layered on top of historic under budgeting, which has limited the City's ability to keep pace with annual vendor adjustments.

Additional impacts for 2026 include the introduction of several new tools, such as network auditing software, computational hydraulics software for Environmental Services, and ArcGIS licensing upgrades for Environmental Services and Planning. Together, these structural trends and system additions represent the primary compounding factors driving this year's increase.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Treasury									
1	Tax Certificate Fees	(54,125)	(75,000)	(55,983)	(75,000)	(75,000)	(48,750)	(75,000)	—
2	POA Revenue	—	(75,000)	22,120	(75,000)	(75,000)	(70,076)	(75,000)	—
3	Miscellaneous Revenue	(180)	—	(15,231)	—	—	(33,340)	—	—
4	Business Licences Fees	(5,230)	(3,000)	(4,848)	(3,000)	(5,000)	(6,100)	(5,500)	(500)
5	Bingo Revenue	(261,611)	(170,000)	(391,940)	(170,000)	(300,000)	(293,925)	(300,000)	—
6	BOT/Raffle Licensing Fees	(8,114)	(4,200)	(4,620)	(5,000)	(8,000)	(7,608)	(8,000)	—
7	Reg Full-time Salaries & Wages	780,713	828,661	926,510	924,000	1,093,041	693,865	1,105,789	12,748
8	Overtime	—	—	—	—	—	172	—	—
9	Statutory Benefits	62,911	65,606	71,874	70,719	74,451	59,824	89,198	14,747
10	Employer Benefits	81,757	98,396	92,141	109,039	126,204	88,158	137,460	11,256
11	OMERS	77,642	85,830	99,464	96,499	97,135	74,276	113,289	16,154
12	Change in Unfunded liabilities	1,741,326	—	1,776,594	—	—	—	—	—
13	Training, Workshops, Exam Fees	1,006	6,700	1,875	6,000	4,000	504	4,000	—
14	Conference Fees	1,828	6,000	2,926	6,000	4,000	2,691	4,000	—
15	Association Membership Fees	3,195	5,100	3,658	3,400	3,400	3,892	3,400	—
16	Audit Fees	33,000	33,000	60,693	50,000	37,000	37,000	38,110	1,110
17	Advertising, Marketing & Prom.	39	200	43	200	200	77	200	—
18	Contracted Services	12,746	10,000	5,837	10,000	10,000	403	10,000	—
19	Regular Postage	17,535	20,000	6,219	20,000	15,000	25,152	15,000	—
20	Courier	10,482	4,000	12,692	6,000	15,000	12,652	15,000	—
21	Printing	13,152	10,000	13,229	12,000	14,000	13,387	14,000	—
22	Staff Mileage	515	2,000	385	2,000	2,000	433	2,000	—
23	Service Charges	(258)	300	(398)	300	300	15	300	—
24	Cashier Over/Under	(705)	200	476	200	200	7,003	200	—
25	Office Supplies	3,163	3,500	8,270	4,500	6,000	3,878	6,000	—
26	Equipment Purchases	6,600	3,500	5,220	3,000	6,000	—	6,000	—
27	City O/H Allocation	(181,050)	(181,100)	(184,700)	(184,700)	(188,400)	(188,400)	(194,100)	(5,700)
28	Change in Unfunded Surplus	(1,741,326)	—	(1,776,594)	—	—	—	—	—
Total		595,011	674,693	675,913	811,157	856,531	375,183	906,346	49,814
Information Technology									
29	Reg Full-time Salaries & Wages	354,795	371,496	356,907	377,792	380,689	283,402	415,622	34,932
30	On Call Salary	16,620	18,000	17,028	19,000	19,000	12,012	19,000	—
31	Overtime	4,711	2,000	968	3,000	3,000	530	3,000	—
32	Statutory Benefits	31,310	32,590	31,872	32,945	33,349	28,623	37,171	3,822
33	Employer Benefits	43,210	53,295	46,581	52,939	57,778	35,957	57,253	(525)
34	OMERS	37,316	36,325	37,959	36,707	35,699	30,150	40,287	4,588
35	Training, Workshops, Exam Fees	2,372	15,000	3,393	10,000	10,000	6,851	10,000	—
36	Contracted Services	20,740	30,000	19,532	30,000	30,000	29,917	75,000	45,000
37	Operating Equip. Maint/Repair	32,665	10,000	13,089	18,000	18,000	10,593	18,000	—
38	Program Mtce Contracts	400,113	300,000	421,718	380,000	421,000	384,220	520,000	99,000
39	Telephone/Fax Services	2,107	2,000	2,131	2,000	2,200	911	2,200	—
40	Internet Services	84,432	80,000	82,339	85,000	157,000	77,672	157,000	—
41	Photocopying	1,710	2,000	498	2,300	700	370	700	—
42	Staff Mileage	886	1,000	872	1,500	1,300	273	1,300	—
43	Office Supplies	116	2,000	467	1,000	1,000	534	1,000	—
44	Uniforms/Supplies	—	1,000	680	1,000	1,000	750	1,000	—
45	City O/H Allocation	(84,558)	(84,558)	(86,300)	(86,300)	(88,000)	(88,000)	(90,600)	(2,600)
Total		948,545	872,148	949,735	966,883	1,083,715	814,764	1,267,932	184,217
Total Treasury & Information Technology		1,543,556	1,546,841	1,625,647	1,778,040	1,940,247	1,189,947	2,174,278	234,031

ABOUT CORPORATE

This section of the operating budget reflects City-wide financial activity that is not attributable to a single department. It includes capital funding contributions, unrestricted operating grants, dividend and investment income, and debt servicing. It also captures costs that are not specific to a department, such as community grants and corporate overhead including insurance. This section is currently under review to refine its contents in future years to improve reporting clarity.

BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$5,268,472	\$5,044,588	(\$223,884)	(0.31%)	(4.2%)

STAFF COMMENTARY

1. Ontario Municipal Partnership Fund

The Ontario Municipal Partnership Fund is an annual, unconditional provincial transfer that serves as Ontario’s primary municipal equalization program. Established in the early 2000s as a successor to funding arrangements created after the service realignment of the 1990s, it is designed to support municipalities with limited fiscal capacity and higher structural service pressures.

The allocation is calculated using a provincial formula that considers weighted assessment per household, the proportion of farmland and managed forest assessment, and the added challenges faced by northern and rural communities. Communities with lower fiscal capacity receive a proportionately larger share of the program.

For 2026, the City’s allocation has increased to \$4,024,800 from \$3,892,800. These funds support the City’s general operations and reduce reliance on property taxation by offsetting costs that would otherwise fall directly on the levy.

2. Interest and Investment Earnings

Investment income reflects the returns generated on the City’s reserve and cash holdings. For 2026, this revenue is expected to decrease by \$250,000 as reserve balances continue to decline and interest rates ease. While a small amount of this loss will be offset by interest earned on outstanding property taxes owed to the City, this effect is limited. Staff expect a more substantial impact in 2027 at the City continues to deplete its reserves. Staff generally advise against the City’s current budgeting approach for investment income. Relying on investment earnings to support operating costs reduces the principal available to generate interest when reserves need to be drawn in difficult years, which in turn lowers future investment income and creates a compounding financial impact.

3. Annual Capital Funding

Annual Capital Funding	2025	2026	Change
i) Ontario Community Infrastructure Fund	(6,667,884)	(6,001,096)	666,788
ii) Canada Community Benefit Fund	(2,806,031)	(2,806,031)	0
iii) Transfer to Capital Projects	9,473,915	8,807,127	(666,788)
iv) Tax Funded Capital	3,625,000	3,625,000	0
Net Levy Impact	3,625,000	3,625,000	0

- i) Ontario Community Infrastructure Fund is a provincial program that provides annual funding to support the renewal of core municipal infrastructure. Allocations are determined by the Province through a formula that reflects each municipality's infrastructure needs and its fiscal capacity to address those needs. The Province reviews asset data and financial indicators to assess relative pressure on local capital requirements.
- ii) Canada Community Building Fund is a federal program that provides annual funding for eligible municipal capital projects. Allocations are based on a per capita formula set out in the federal-provincial agreement, with population determining each municipality's share of the fund.
- iii) The transfer to capital projects reflects that these funding sources are not used to support operating activities but are instead moved in full to the capital budget in the year they are received. Any unused amounts are retained in the City's restricted reserve funds and applied to eligible projects in accordance with the requirements of the governing funding agreements.
- iv) Tax funded capital represents the annual contribution from the municipal levy that supports the City's capital program. This funding source provides a stable and predictable stream of revenue that allows the City to carry out priority capital projects each year without relying solely on debt or uncertain grant opportunities.

4. Debt Servicing Obligations

Long term debt represents the City's repayment obligations on past capital investments that were financed through debentures rather than current revenues. The City's largest remaining facility is the debenture issued for the construction of Valleyview. This obligation expires partway through 2026, meaning only half of the annual repayment is required in that year. The related long term care funding that partially offset this cost also expires at the same time, resulting in both the debt charge and its associated revenue support concluding in mid-2026.

Loan	Loan Amount	Expiry	Annual Repayment
Valleyview	17,000,000	2026	1,327,203
423 Talbot	1,800,000	2037	120,998
Police Building	14,000,000	2037	960,917
1Password Park	9,400,000	2038	641,663
230 Talbot	8,250,000	2050	413,090
Land Annexation	10,000,000	2054	609,989
Total			4,073,860
Less: Valleyview mid-year debenture expiry			(655,923)
Add: 2025 budget correction			7,678
Add: Ministry of Health debenture funding for Valleyview			256,885
Net Debt-Related Budget Impact			3,161,052

5. Operating & Community Grants

Council's discretionary community grants represent tax supported funding that the City allocates to assist community organizations and, in some cases, other government agencies whose work aligns with the City's broader social, cultural, or economic objectives. These grants reflect Council's decision to raise a portion of the municipal levy to support programs and services that enhance community well being but fall outside the City's direct service delivery.

New in 2026 is the City's pledge to contribute \$1,000,000 to the hospital, phased in over five years, as well as a \$400,000 commitment to the hospice over two years. These contributions have been incorporated into the budget to reflect Council's continued support for essential health services within the community.

6. Southwestern Public Health

Municipalities are required under the Health Protection and Promotion Act to contribute to the cost of operating their local public health unit. Southwest Public Health is funded through a provincial–municipal cost-sharing model in which municipalities collectively provide a legislated share of the unit's annual operating budget. The City's contribution reflects this statutory obligation and supports the delivery of essential public health programming across the region.

For 2026, the City has assumed a 3% increase (\$48,450) in its share of public health costs for budgeting purposes. Southwest Public Health is scheduled to release its budget on November 27th and would not provide a budget estimate to the City prior to this time.

7. Conservation Authorities

Municipal contributions to conservation authorities are established under the Conservation Authorities Act. The legislation permits conservation authorities to levy participating municipalities for the costs of delivering core watershed management services, including flood prevention, environmental monitoring, stewardship programs, and regulatory activities. These contributions are mandatory for all municipalities located within the watershed.

The levy is apportioned strictly according to current value assessment within the watershed, ensuring that each municipality contributes in direct proportion to the assessed value of land it has within that jurisdiction. The City holds only a minor share of the total assessment base in both the Kettle Creek and Catfish Creek watersheds. As a result, the City pays a relatively small portion of the annual operating and capital levies for each authority when compared to other municipal partners.

8. Land Ambulance

The City contributes to the cost of land ambulance services delivered through the County of Elgin. The County is responsible for providing ambulance and paramedic services across the region, and participating municipalities fund their share of the program through the County levy. The City’s contribution reflects its proportionate share of the overall service costs and supports ongoing emergency response, paramedic staffing, and fleet operations within the regional system.

For budgeting purposes, the City has assumed a modest increase in its share of land ambulance costs for 2026. This estimate will be updated once the County provides its formal levy projection.

9. Rebate Programs

- i) Charity Rebates - mandated under the Municipal Act, 2001, which requires municipalities to provide a 40% property tax rebate to eligible registered charities occupying commercial or industrial space. This program reduces operating costs for charitable organizations and is funded through the municipal tax levy.
- ii) Affordable Housing Rebates - The City offers an affordable housing rebate program to reduce the property tax burden on qualifying affordable housing units. By lowering ongoing operating costs for providers, the program helps support the creation and preservation of affordable housing within the community. The rebate is approved by council and administered annually as part of the City’s overall taxation framework.

- iii) Tax incremental grants are a discretionary incentive the City offers for approved redevelopment projects. When improvements to a property increase its assessed value, the City continues to collect the full taxes but provides a grant equal to a portion of the new tax uplift for a set period. This approach supports strategic or high cost projects while ensuring the incentive is funded solely from the new assessment growth generated by the redevelopment. Any overages beyond the tax uplift available in a given year may be covered by the City’s CIP reserve.

10. Supplementary and Write-Off Taxes

This section reflects adjustments arising from changes to the assessment roll throughout the year. Supplementary taxes are issued when properties experience new construction or improvements that increase their assessed value, while write offs occur when assessment decreases, properties are demolished, or when tax adjustments are required under the Municipal Act, 2001, including section 357 and 358 applications and Assessment Review Board decisions.

For 2026, supplementary revenues, particularly those related to industrial development that were previously unbudgeted, have been incorporated into the budget to reflect ongoing growth. When combined with an estimated \$50,000 increase in write offs, the net impact is a \$400,000 reduction in the levy requirement for 2026. This reflects expected in year assessment activity and routine adjustments to the tax roll.

OPERATING BUDGET DETAILS

Description	2023		2024		2025		2026	
	Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Ontario Municipal Partnership Fund								
1 Unconditional Grant - Provincial	(3,650,900)	(3,650,900)	(3,825,700)	(3,825,700)	(3,892,800)	(2,919,600)	(4,024,800)	(132,000)
Total	(3,650,900)	(3,650,900)	(3,825,700)	(3,825,700)	(3,892,800)	(2,919,600)	(4,024,800)	(132,000)
Interest and Investment Income								
2 Interest on Taxes - Current Year	(224,684)	(200,000)	(375,148)	(200,000)	(250,000)	(286,154)	(260,000)	(10,000)
3 Interest on Taxes - 1 yr. Arrears	(143,811)	(140,000)	(184,694)	(140,000)	(140,000)	(202,579)	(150,000)	(10,000)
4 Interest on Taxes - 2 yr. Arrears	(19,687)	(40,000)	(38,741)	(25,000)	(25,000)	(60,120)	(30,000)	(5,000)
5 Interest on Taxes - 3+ yrs. Arrears	(4,232)	(10,000)	(17,033)	(5,000)	(5,000)	(30,318)	(10,000)	(5,000)
6 Interest Earned	(877,151)	(275,000)	(742,822)	(1,000,000)	(1,000,000)	(1,124,878)	(750,000)	250,000
7 A/R Interest Earned	(11,642)	(4,000)	8,007	(5,000)	(5,000)	(3,633)	(5,000)	–
8 Dividend Income	(1,810,118)	(1,100,000)	(1,193,033)	(1,100,000)	(1,100,000)	–	(1,100,000)	–
Total	(3,091,324)	(1,769,000)	(2,543,464)	(2,475,000)	(2,525,000)	(1,707,683)	(2,305,000)	220,000
Capital Budget Funding								
9 Ontario Community Infrastructure Fund	(4,389,469)	–	(5,000,000)	(5,000,000)	(6,667,884)	(5,000,913)	(6,001,096)	666,788
10 Canada Community Benefit Fund	–	–	–	(2,575,315)	(2,806,031)	(1,403,015)	(2,806,031)	0
11 Tax Funded Capital	5,570,000	5,570,000	5,420,000	5,420,000	3,625,000	3,625,000	3,625,000	–
12 Transfer to Capital Projects	5,253,173	–	(654,420)	7,575,315	9,473,915	6,403,928	8,807,127	(666,788)
Total	6,433,704	5,570,000	(234,420)	5,420,000	3,625,000	3,625,000	3,625,000	0
Other Revenues								
13 NSF Charges	(2,975)	(2,500)	(4,005)	(2,500)	(4,000)	(2,950)	(6,000)	(2,000)
14 Other Rental Income	(413,090)	(415,000)	(476,108)	(415,000)	(415,000)	(472,404)	(485,500)	(70,500)
15 Unallocated Revenues	–	–	(1,521)	–	–	–	–	–
16 Proceeds on Sale of Assets	(436,554)	–	(151,064)	–	–	(3,033,067)	–	–
17 ICIP Funding	(568,113)	–	(143,740)	–	–	(253,103)	–	–
18 Provincial Gas Tax Funding	(295,590)	–	–	–	–	(313,502)	–	–
Total	(1,716,323)	(417,500)	(776,438)	(417,500)	(419,000)	(4,075,026)	(491,500)	(72,500)
Annual Debt Repayments								
19 Debenture Principle Paid	3,562,262	4,006,183	3,038,744	4,006,183	4,066,182	2,030,070	3,417,937	(648,245)
20 Debenture Interest - 1Password	277,955	–	264,436	–	–	117,509	–	–
21 Debenture Interest - Valleyview	159,964	–	105,551	–	–	30,752	–	–
22 Debenture Interest - Police Bldg	365,056	–	345,729	–	–	138,799	–	–
23 Debenture Interest - 230 Talbot	223,006	–	217,313	–	–	61,956	–	–
24 Debenture Interest - CE Land Annexation	–	–	130,395	–	–	316,798	–	–
25 Ministry of Health -LTC Facility Funding	(513,768)	(513,770)	(515,175)	(513,770)	(513,770)	(385,326)	(256,885)	256,885
Total	4,074,475	3,492,413	3,586,994	3,492,413	3,552,412	2,310,559	3,161,052	(391,360)
Discretionary Community Grants								
26 Council Grants	15,738	25,000	18,834	25,000	25,000	16,352	35,000	10,000
27 St. Thomas-Elgin Public Art Gallery Grant	50,503	50,503	51,665	51,665	53,215	39,911	54,811	1,596
28 Talbot Teen Centre - Grant	40,505	40,505	44,371	41,437	42,680	42,680	43,961	1,280
29 City Operating Grant - Cemetery	49,987	48,840	77,461	57,306	59,025	59,025	60,796	1,771
30 Hospice Grant	–	–	–	–	–	–	200,000	200,000
31 Hospital Grant	–	–	–	–	–	–	200,000	200,000
Total	156,733	164,847	192,331	175,408	179,920	157,968	594,568	414,648
Health Services								
32 Southwestern Public Health	1,115,063	791,079	1,528,845	1,157,000	1,615,000	1,209,959	1,663,450	48,450
33 Land Ambulance Services	2,815,000	2,815,000	2,927,600	2,927,600	3,010,000	3,010,000	3,235,902	225,902
Total	3,930,063	3,606,079	4,456,445	4,084,600	4,625,000	4,219,959	4,899,352	274,352
Conservation Authority Levies								
34 Kettle Creek Conservation	321,692	308,500	345,293	345,392	367,200	275,400	378,216	11,016
35 Catfish Creek Conservation	25,146	24,500	27,086	27,086	28,440	30,312	29,294	853
Total	346,838	333,000	372,379	372,478	395,640	305,712	407,510	11,869
Business Improvement Area								
36 BIA Levy Pd.	142,196	140,000	164,969	165,000	175,000	131,250	175,000	–
37 Downtown Improvement Area Levy	(141,249)	(140,000)	(164,969)	(165,000)	(175,000)	(176,592)	(175,000)	–

OPERATING BUDGET DETAILS

Description	2023		2024		2025		2026	
	Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Total	946	-	0	-	-	(45,342)	-	-
Corporate Expenses								
38 Staff Covid Testing	2,552	-	-	-	-	-	-	-
39 Legal and Consulting Fees	89,367	125,000	55,334	125,000	100,000	129,877	100,000	-
40 Labour Relations Costs	-	250,000	-	-	-	-	-	-
41 MPAC Assessment Services	458,463	450,000	475,102	460,000	470,000	366,424	500,000	30,000
42 Contracted Services	10,717	-	12,646	-	15,000	17,548	15,000	-
43 Encampment Cleanup	-	-	-	-	-	29,992	-	-
44 Property Taxes	30,258	-	-	-	-	-	-	-
45 Insurance	393,354	208,000	553,489	250,200	363,200	153,320	353,207	(9,993)
46 Insurance Claims	53,380	100,000	61,983	100,000	100,000	30,971	100,000	-
47 Telephone/Fax Services	32,797	25,000	34,981	25,000	35,000	24,449	35,000	-
48 Regular Postage	10,759	15,000	12,410	15,000	15,000	16,369	15,000	-
49 Courier	5,126	7,000	11	15,000	10,000	5	5,000	(5,000)
50 Photocopying	7,803	18,000	4,889	8,000	8,000	3,944	8,000	-
51 Service Charges	3,549	6,000	10,136	3,000	8,000	5,484	8,000	-
52 Other	170,851	10,000	38,599	5,000	25,000	11,866	25,000	-
53 Municipal Accessibility Resources	1,842	3,000	852	3,000	3,000	-	3,000	-
54 City O/H Allocation	(709,308)	(709,300)	(724,500)	(724,500)	(838,900)	(838,900)	(864,100)	(25,200)
Total	561,510	507,700	535,933	284,700	313,300	(48,650)	303,107	(10,193)
Reserve Transfers								
55 Internal loan repayment - Airport	-	-	5,798,160	-	-	313,502	(220,000)	(220,000)
56 Transfer to/from Infrastructure Reserve	885,773	-	(2,852,022)	-	-	-	-	-
57 Contribution From Development Charges	-	(35,000)	-	-	-	-	-	-
58 Interfund Transfers	85,437	-	(33,174)	-	-	-	-	-
Total	971,210	(35,000)	2,912,964	-	-	313,502	(220,000)	(220,000)
Supplementary Property Taxes								
59 Supp Levy - Residential	(1,169,661)	(890,000)	(1,198,848)	(987,600)	(1,000,000)	(1,316,389)	(1,100,000)	(100,000)
60 Supp Levy - Multi-Res	(376,536)	(200,000)	-	(200,000)	(200,000)	(100,521)	(120,000)	80,000
61 Supp Levy - Commercial	(326,581)	(50,000)	(118,427)	(85,000)	(185,000)	(362,259)	(215,000)	(30,000)
62 Supp Levy - Shopping Centre	(9,766)	-	(5,981)	-	-	(2,383)	-	-
63 Supp Levy - Industrial	(329,130)	-	338,144	-	-	1,016	(400,000)	(400,000)
64 Supp Levy - Pipelines	(5,714)	-	(6,926)	-	-	(1,399)	-	-
65 Supp Levy - Large Industrial	-	-	(904,209)	-	-	-	-	-
Total	(2,217,387)	(1,140,000)	(1,896,248)	(1,272,600)	(1,385,000)	(1,781,935)	(1,835,000)	(450,000)
Payments in Lieu of Taxes								
66 Linear - Hydro One	(3,010)	(3,000)	(1,246)	(3,000)	(3,000)	(1,246)	(1,300)	1,700
67 Linear - Railway Right of Way	(11,184)	(5,000)	(6,824)	(5,000)	(12,000)	(6,824)	(6,900)	5,100
68 H&B - Fanshawe	(22,950)	(24,000)	(26,850)	(24,000)	(24,000)	(28,050)	(26,000)	(2,000)
69 H&B - St. Thomas-Elgin General Hospital	(29,625)	(30,000)	(29,625)	(30,000)	(30,000)	(29,625)	(30,000)	-
70 Education Revenue - Shared PIL	(79,279)	(80,000)	(110,618)	(80,000)	(111,000)	(111,139)	(111,000)	-
71 Shared PIL - Commercial	(68,827)	-	(70,793)	(50,000)	(71,000)	(73,519)	-	71,000
Total	(214,875)	(142,000)	(245,955)	(192,000)	(251,000)	(250,403)	(175,200)	75,800
Property Tax Write-Offs								
72 Tax Write-Offs	179,327	150,000	407,064	150,000	300,000	342,106	350,000	50,000
73 Education Write Off - PIL	5,512	-	2,574	-	-	2,938	5,500	5,500
Total	179,327	150,000	407,064	150,000	300,000	342,106	350,000	50,000
Property Tax Rebate Programs								
74 Rebate Programs-Charities	42,372	40,000	48,952	40,000	45,000	43,375	45,000	-
75 Rebate Programs-Affordable Housing	91,928	105,000	94,404	105,000	105,000	98,039	105,000	-
76 Rebate Programs-Tax Deferrals	585,190	410,000	859,920	515,000	600,000	(44,221)	600,000	-
Total	719,489	555,000	1,003,276	660,000	750,000	97,193	750,000	-
Total Corporate Services	6,488,999	7,224,639	3,947,735	6,456,799	5,268,472	546,297	5,044,588	(223,884)

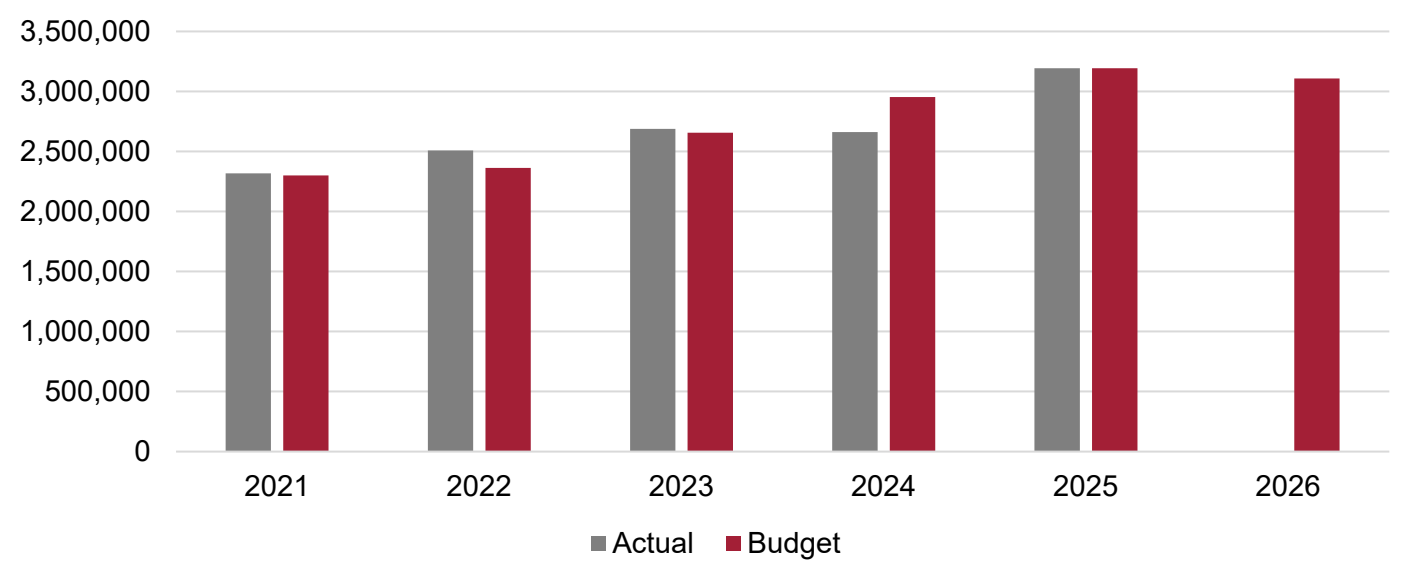
ABOUT HUMAN RESOURCES

The Human Resources Department supports the City's workforce through recruitment, labour relations, organizational development, and employee services. It manages staffing, collective agreement administration, training and development, health and safety, and workplace policy to maintain a productive, engaged, and well supported organization.

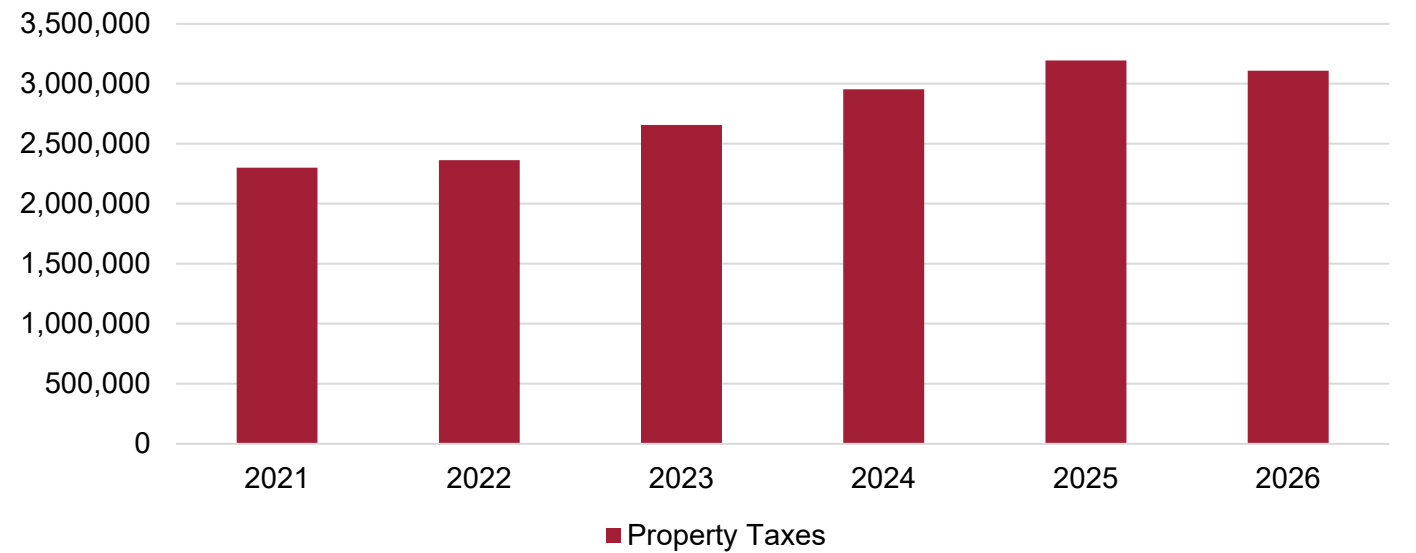
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$3,193,668	\$3,108,033	(\$85,636)	(2.7%)	(0.12%)

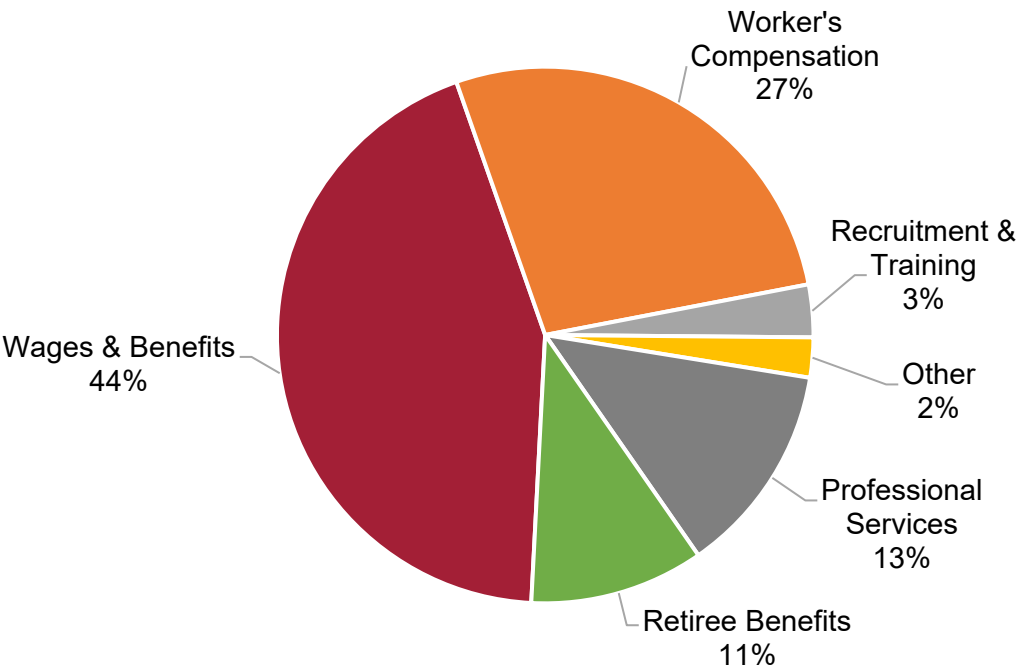
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages & benefits	62,088
Increase in annual workers compensation costs	100,000
Additional legal expenses for collective bargaining	25,000
Annual payroll software costs	20,000
Increased allocation for annual reviews and professional services	45,000
Reduction in corporate training allowance	(45,000)
Police retiree benefits transferred to Police budget	(300,019)
Other inflationary and budget maintenance adjustments	7,295
Change in Levy	(85,636)

STAFF COMMENTARY

- Transfer of retiree (up to age 65 and over age 65) benefits costs for members of St. Thomas Police Service to the Police Services budget

- Workers compensation costs have been adjusted to bring the budget in line with the City's historical experience. Actual expenditures in this area have consistently exceeded the current provision due to the nature and duration of past claims. The updated budget reflects these established cost patterns, ensuring the provision more accurately matches the level of workers compensation expenses incurred in prior years
- Annual increases for several budget items due to additional users/employees and service provider increases (i.e. contracted payroll service provided by Dayforce)

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
1	Dress Down Collections/Donations	(90)	—	—	—	—	—	—	—
2	Recoveries	—	—	(249,839)	—	—	—	—	—
3	Reg Full-time Salaries & Wages	737,240	734,369	822,036	881,676	931,240	675,778	990,070	58,830
4	Reg Part-time Salaries & Wages	17,685	—	50,544	34,490	62,054	36,264	51,101	(10,953)
5	Wellness Training	2,341	4,000	1,844	4,000	4,000	1,915	4,000	—
6	Overtime	—	5,000	646	5,000	5,000	—	2,500	(2,500)
7	Statutory Benefits	55,330	61,001	66,887	67,913	73,826	61,385	78,594	4,768
8	Employer Benefits	87,586	80,723	99,566	110,922	130,407	91,637	127,741	(2,666)
9	OMERS	79,663	82,272	88,278	97,156	96,390	74,932	110,998	14,608
10	Clothing/Uniform/Car Allowance	—	650	—	500	500	—	2,500	2,000
11	Workers Compensation	840,091	700,000	846,043	700,000	750,000	682,460	850,000	100,000
12	Negotiations	1,484	10,000	2,111	10,000	10,000	11,604	10,000	—
13	Employee Recognition/Public Relations	19,110	20,000	24,612	20,000	25,000	11,643	25,000	—
14	Training, Workshops, Exam Fees	2,355	6,000	4,119	8,500	9,300	1,084	10,000	700
15	Conference Fees	3,376	5,000	4,182	5,000	5,000	464	5,000	—
16	Association Membership Fees	2,011	4,500	2,920	4,500	5,500	3,818	5,900	400
17	Employee Assistance Program	17,426	25,000	16,789	25,000	25,000	9,827	25,000	—
18	First Aid/CPR Training	5,973	5,000	6,714	5,500	5,800	3,905	6,145	345
19	Health & Safety Certification	2,971	1,500	1,549	2,000	2,500	558	2,500	—
20	Corporate Training	30,075	30,000	38,212	60,000	80,000	44,437	35,000	(45,000)
21	Legal Fees & Expenses	91,518	130,000	65,142	100,000	100,000	35,616	125,000	25,000
22	Contracted Services	10,380	90,000	26,340	75,000	55,000	9,844	100,000	45,000
23	Records Storage	747	1,000	385	1,000	1,000	299	1,000	—
24	Contracted Payroll Service	132,302	120,000	138,109	133,000	142,000	116,297	162,000	20,000
25	Operating Equip. Maint/Repair	—	600	—	600	600	—	600	—
26	Office Equipment Rent/Lease	4,987	4,000	5,489	4,000	6,000	5,195	8,000	2,000
27	Telephone/Fax Services	265	1,000	897	1,000	1,000	484	1,000	—
28	Courier	5	200	295	200	200	16	200	—
29	Recruitment	17,104	30,000	30,125	30,000	30,000	15,691	30,000	—
30	Staff Mileage	769	2,500	650	2,500	2,500	320	2,500	—
31	Service Charges	(482)	—	(620)	—	150	—	—	(150)
32	Office Supplies	2,004	2,000	1,902	2,000	2,500	905	3,000	500
33	Safety Supplies	932	1,500	801	1,500	1,000	1,023	1,000	—
34	Furniture	972	—	4,053	1,500	2,500	346	4,000	1,500
35	Books & Subscriptions	730	1,500	352	1,000	1,000	456	1,000	—
Total		2,166,860	2,159,315	2,101,130	2,395,457	2,566,967	1,898,203	2,781,350	214,383
Retiree Benefits									
36	Statutory Benefits	688	—	1,372	—	—	(229)	—	—
37	Employer Benefits (post 65)	64,918	68,474	78,067	72,279	101,584	56,146	43,065	(58,518)
38	Statutory Benefits	55	—	73	—	—	(12)	—	—
39	Employer Benefits (to 65)	455,881	428,466	481,211	486,167	525,118	377,137	283,617	(241,500)
40	OMERS	—	—	—	—	—	—	—	—
Total		521,542	496,940	560,722	558,446	626,701	433,042	326,683	(300,019)
Total Human Resources		2,688,402	2,656,255	2,661,852	2,953,903	3,193,668	2,331,246	3,108,033	(85,636)

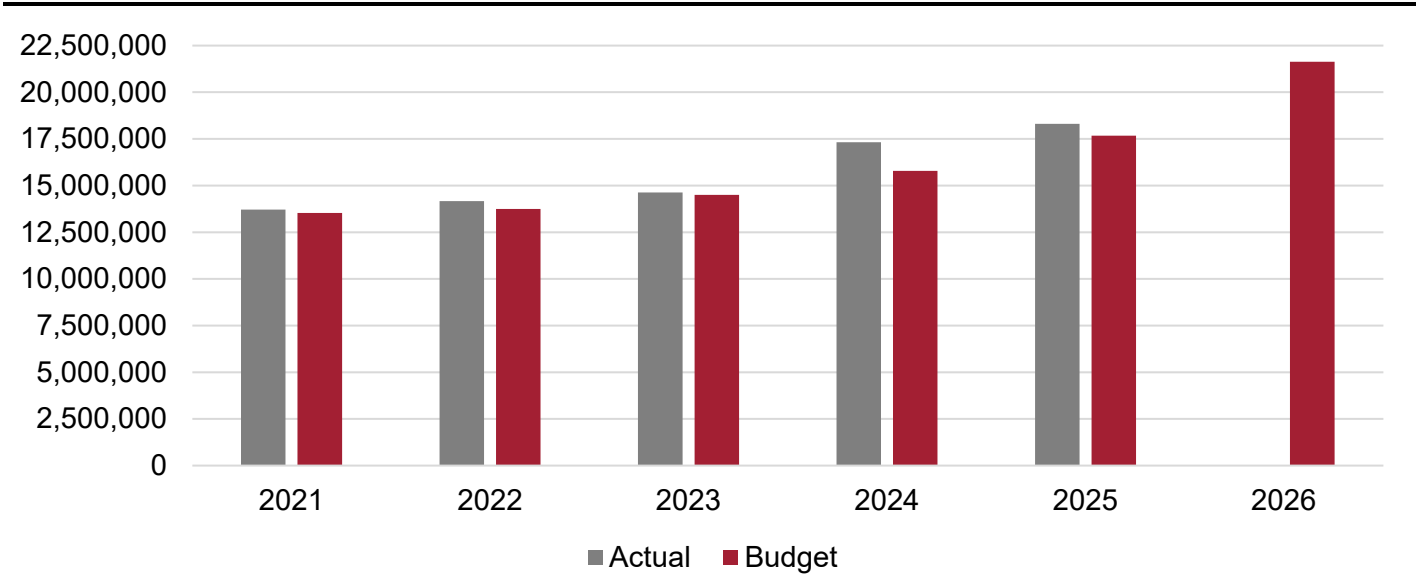
ABOUT THE ST. THOMAS POLICE SERVICE

The St. Thomas Police Service provides community safety through emergency response, investigations, crime prevention, and regular patrols across the City. It supports public order, protects life and property, and delivers specialized services and community outreach.

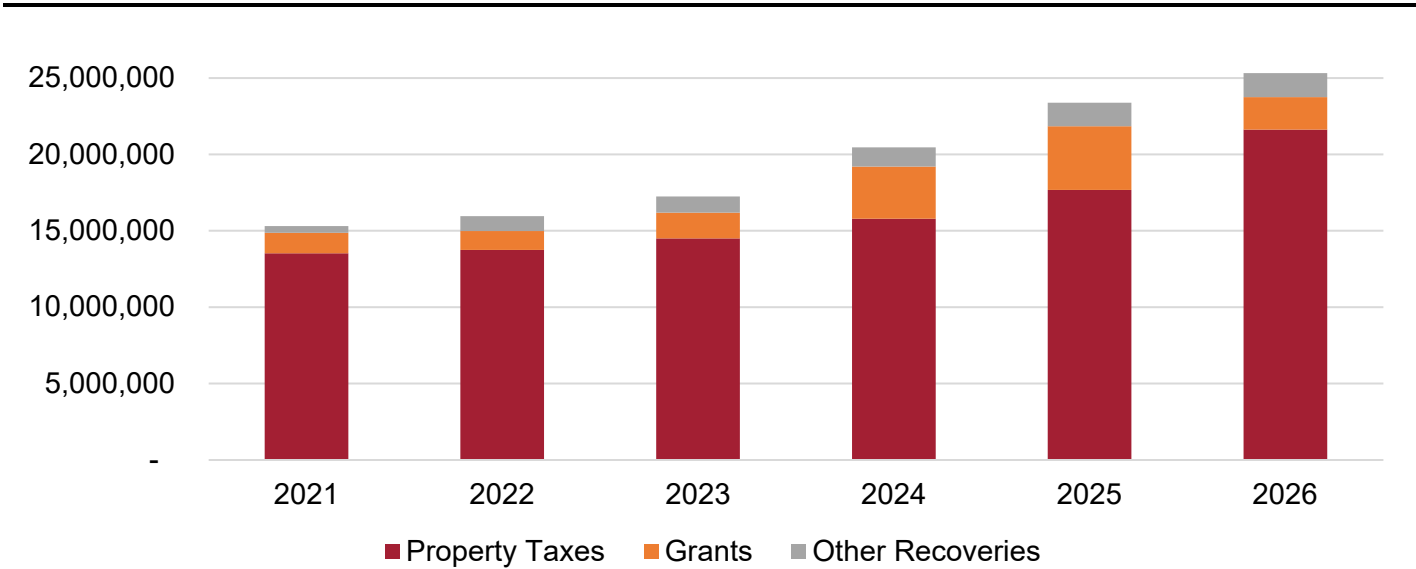
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$17,674,249	\$21,628,762	\$3,954,514	22.4%	+ 5.41%

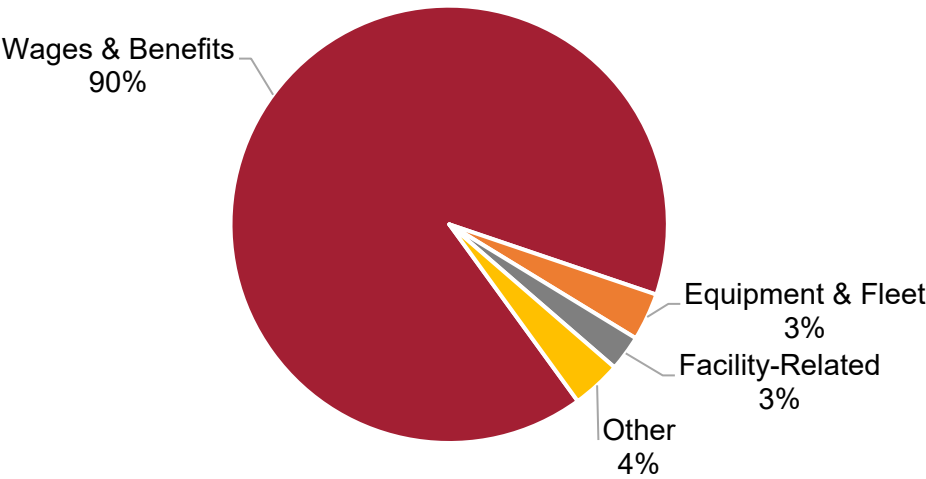
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



STAFF COMMENTARY

2025 Budget Performance

YTD 2025 Budget performance as of September 18, 2025:	
Explanation	Surplus/(Deficit)
1-20-21-100-2240 OPC Recoveries - RE: additonal revenue expected	\$60,030
1-20-21-211-2035 CSP Local Grant - Local - RE: DID NOT RECEIVE FULL GRANT REVENUE IN 2025 - CONFIRMED FINAL	(\$163,922)
1-20-21-212-2035 CSP Grant - Prov Priorities - RE: DID NOT RECEIVE ANY GRANT REVENUE IN 2025 - CONFIRMED FINAL	(\$508,228)
1-20-21-215-2035 Victim Suport Grant - RE: DID NOT RECEIVE EXPECTED REVENUE IN 2025; awaiting approval on new application for 2025; \$171,200	(\$125,000)
1-20-21-217-2080 CCTV Grant - RE: received unanticipated grant revenue	\$22,200
1-20-21-220-2035 NG911 Grant - RE: accruals from 2023 to 2024 to 2025; new application submitted in 2025; awaiting approval; \$200,000+ possible***	(\$565,211)
1-20-23-100-2035 CSPT Grant - RE: DID NOT RECEIVE FULL GRANT REVENUE IN 2025 - CONFIRMED FINAL	(\$57,493)
1-20-23-100-3010 Reg Full Time Salaries Courts - RE: surplus possible; trending to be more; unexpected medical leaves	\$130,000
1-20-21-100-2010 Reg Full Time Salaries OPS - RE: surplus possible; trending to be more; delayed 2025 hires	\$150,000
1-20-22-900-4145 Vehicle Repairs and Maintenance - RE: unanticipated inflation/expenses	(\$40,000)
1-20-21-100-2255 Paid Duty Recovery - RE: unanticipated reduction in need for paid duties	(\$20,000)
1-20-21-100-5045 Uniforms Supplies - RE: inflation/expenses/law changes	(\$25,000)
1-20-21-221-2035 MCRT Grant - RE: new application submitted in 2025; awaiting approval; \$120,000 possible ***	
1-20-21-210-2035 RIDE Grant - RE: new application submitted in 2025; awaiting approval; \$16,000 possible ***	
*** active grant applications in progress; yet to be approved; revenue possible in 2025	
Grants remain the main pressure point. Years of heavy-reliance on Provincial Grants, coupled with conservative budgeting has created pressures in an increasingly inflationary and unpredictable policing environment. IF ALL OUTSTANDING GRANT REVENUE IS RECEIVED as per applications submitted - there is \$607,200 (VSG = \$171,200; NG911 = \$300,000; RIDE = \$16,000; MCRT = \$120,000) in active grant applications submitted awaiting approvals; yet to be approved for 2025; if received - this will adjust year-end actual projections positively.	\$607,200
Projected Year-End Surplus/(Deficit)	(\$535,424)

Operating Budget Comparison

(1) GENERAL OPERATING BUDGET:

The proposed 2026 budget (comprised of four budgets; Police Operating; Courts; Building and Police Services Board) stands at **\$21,628,762.00**. This budget represents the necessary investments to meet the trending public safety requirements of our growing city and future-proofing our police service. Cost per capita remains one of the lowest amongst other police services in Ontario at \$432.58. Our officer to citizen ratio remains among the highest at 1:538.

Key Drivers of Budget Change

1. **SALARIES & BENEFITS (EXISTING) – OPERATIONAL** (+\$1.44M | +7.4%)
Salaries and benefits remain the cornerstone of our operations, comprising over 98% of the overall budget. This non-discretionary increase accounts for negotiated wage adjustments, incremental, experiential and shift premium increases, staffing requirements, and benefit increases.
2. **SALARIES & BENEFITS (NEW POSITIONS) – OPERATIONAL** (+\$428,490 | +2.2%)
Salaries and benefits for an additional five (5) Constables, one (1) Crime Analyst, and two (2) Special Constables. These staffing increases support our ability to meet the increasing policing requirements and maintain adequate and effectiveness standards.
3. **NEW - RETIREE BENEFITS – OPERATIONAL** (\$307,536.16)
For the first time, retiree benefits as per the negotiated Collective Agreements will be added to the police budget from the HR Department budget. A dedicated line has been introduced to address Retiree Benefits, reflecting our long-term obligation to those who have served our community. This expense has always been a portion of the City Corporate Budget (under HR Dept).
4. **GOODS & SERVICES – OPERATIONAL** (+\$288,700 | +25.23%)
Rising costs in essential goods and operational services, including technology, training, and equipment maintenance, have necessitated this increase. It ensures continued modernization of policing tools and services. The increases are due to cost of living, inflationary increases and legislative requirements.
5. **GRANT DECREASE – OPERATIONAL** (-\$1.93M | -47.1%)
One of the most notable impacts to the budget is a **significant decrease in grant funding**, which is largely beyond our control. This reduction underscores the importance of continued local investment to maintain service levels that our community expects. We will continue to apply for grant funding in 2026 as announced.
6. **VEHICLE AND BUILDING BUDGET** (+\$29,000 COMBINED)
Modest increases in **Vehicle** and **Building** allocations support ongoing maintenance and fleet lifecycle management. The Building Budget increases (1.68%) from \$297,000 (2025) to \$302,000 (2026) due to utility usage stabilization of Hydro, Water, Natural Gas rates, and other contracted maintenance costs.
7. **COURTS BUDGET** (-\$26,261 | -2.09%)
Slight efficiencies in court-related costs reflect better resource management and streamlined case handling. Court Security and Prisoner Transportation Grant (anticipated) \$800,000 (up from \$686,953 in 2025). The Courthouse Budget reflects the negotiated wage increases, statutory entitlements, and Employer and Pension Benefits. In 2025 we received 73.5% of our 2023 court operating or \$686,953. Our 2024 year-end Court operating cost was \$1,208,242. Therefore - in 2026, we can anticipate a CSPT grant of approximately \$800,000.

8. **POLICE SERVICES BOARD BUDGET (+1,098 | +6.56%)**

The Police Services Board Budget increases due to remuneration updates for board members.

Budget Area	2025 Budget Amount	2026 Budget Amount	Difference	% Increase/Decrease (from 2025 to 2026)	% of 2026 Budget
Police Services Board	\$ 16,742.00	\$ 17,840.00	\$ 1,098.00	6.56%	0.08
Salaries & Benefits - Operational	\$ 19,496,535.08	\$ 21,366,691.04	\$ 1,870,155.96	9.59%	98.79
NEW: Retiree Benefits	\$ -	\$ 307,536.16	\$ 307,536.16	100.00%	1.42
Goods & Services - Operational	\$ 1,144,300.00	\$ 1,433,000.00	\$ 288,700.00	25.23%	6.63
Revenue (Grants, OPC, etc.)	\$ (4,104,487.20)	\$ (2,168,708.44)	\$ 1,935,778.76	-47.16%	-10.03
Revenue Streams	\$ (1,480,626.64)	\$ (1,522,001.30)	\$ (41,374.66)	2.79%	-7.04
Grant Expenses	\$ 800,000.00	\$ 389,881.00	\$ (410,119.00)	-51.26%	1.80
Building	\$ 297,000.00	\$ 302,000.00	\$ 5,000.00	1.68%	1.40
Vehicles	\$ 251,000.00	\$ 275,000.00	\$ 24,000.00	9.56%	1.27
Courts	\$ 1,253,785.38	\$ 1,227,523.74	\$ (26,261.64)	-2.09%	5.68
	\$ 17,674,248.62	\$ 21,628,762.20	\$ 3,954,513.58	22.37%	100.00

2025 Budget Performance

As of 2025, the City of St. Thomas has an estimated population nearing 50,000, with growth estimates forecasted over the next 20 years reaching 79,500 (Watson & Associates Ltd – April 2024). As we know, St. Thomas has become the Ontario beacon of innovation, industrial revitalization, and economic strength. We know that population forecasts have changed significantly in recent years. ***As recently reported, the St. Thomas EDC advises a “recording-breaking \$1.3 Billion in building permits between 2024-25 (without PowerCo = a new yearly high at \$250M building permits in 2024-25).** Undoubtedly with this type of growth, there have been and will continue to be pressures on the delivery of policing services.

For the STPS, it has become increasingly clear that our current and future budget cycles are being significantly impacted by a combination of factors. Years of conservative budgeting and intentional efforts to keep expenditures low—while being fiscally responsible—have resulted in limited flexibility. This, combined with a heavy reliance on Provincial Grant funding, places additional strain on our financial position. Grants are no longer arriving at previous levels, and this shift, combined with our city's rapid growth, is creating unprecedented pressures on our policing resources. These challenges are being compounded by an increasingly unpredictable policing environment and sustained inflationary pressures.

Our shared vision for a safe St. Thomas is taking shape, and we have much to be proud of. However, the work is not done. Continued focus and strategic investment are essential to sustaining our momentum and keeping pace with the record growth that is occurring.

As demands increase for police responses and community safety initiatives - our ability to keep pace is being stretched. ***Over 98% of the proposed 2026 budget is tied to salaries, benefits, and collective agreement obligations, with the remainder allocated to essential goods and services subject to inflationary increases. These are not discretionary expenses - they are foundational to maintaining public safety and meeting legislative expectations in a growing city.**

The 2026 budget reflects the reality of a changing funding landscape and the continuing need to responsibly resource a police service that continues to serve and protect our expanding community.

Ongoing preparatory investments have been underway to position our City services and infrastructure in a position to absorb the growth that is here and on the way. The STPS has been future-proofing, finding efficiencies over the past several years, which has been a standout innovative strategy in the province in the policing sector. *We've decreased our overall Crime Severity Index scale (2022-24 = -17.57%) and our non-violent CSI value has also significantly decreased (2022-24 = -31.76%) which stands in stark contrast to both provincial and national trends, which continue to see increases. However, it is important to recognize that with the rapid growth St. Thomas is experiencing, our Violent Crime Severity Index has increased by 13.9% (2024), contributing to a total increase of 22.3% from 2022 to 2024. This must be addressed with key investments and strategies.

The STPS remains responsible, obligated and committed in providing services to support the *City of St. Thomas' 'Brighter Future' Strategic Plan – Priority #1 'Public Safety and Community Wellbeing'*. We are aligned in this strategic focus. ***Incident/event volumes in 2025 are exceeding 2024's record highs (expected to reach 25,000)**, with over 60,000 continuing to be received into our Communications Centre this year, with 15,000 being 911 emergency calls. Public safety requirements are changing at unprecedented rates - to meet Ministry adequacy and effectiveness standards. Policing is a public sector service unlike any other.

Section 10 (1) of the Ontario Community Safety and Policing Act, 2019 states: “The police service boards and the Commissioner shall provide adequate and effective policing in the area for which they have policing responsibility in accordance with the needs of the population in the area and having regard for the diversity of the population in the area.”

The following is a snapshot of STPS staffing resources as of September 2025.

- 88 Police Officers (82 full active/frontline capable); combined FTE and PTE
 - 2 Police Officers off - indefinite medical WSIB leaves – critical absence replaced for one officer
 - 4 Police Officers unavailable for full duties (at work - modified duties/medical restrictions)
 - *7 Police Officers at OPC on instructor secondment (retirement agreements/replaced)
- 56 Civilian Professionals (52 active); combined FTE and PTE
 - 4 FTE Civilian Professionals off - medical leaves – critical absence replaced/supported.

Our Community Resource Unit (Special Constables in the downtown core) is a strong example of our civilianization

efforts and the cost savings that have been realized with modern innovative strategies to address non-core policing functions (social and health matters) but compassionate and supportive to community well-being.

*Civilianization strategies have been a priority within our organization. Cost efficiencies have been realized through attrition, OPC secondments, and revenue seeking strategies. Our focus now is to ensure staffing meets the growing demand and the costs of goods and services are proportionate to the actual requirements.

Compared to many other police services, we have achieved notable success in advancing internal mental health and wellness initiatives. This is reflected in the fact that we currently have only two police officers off on medical leave—a number that is exceptionally low in our profession and a testament to our proactive approach to member well-being.

2025 POLICE BUDGET COMPARISONS (COST PER CAPITA)						
POLICE SERVICE	AUTHORIZED POLICE OFFICERS	CITIZENS PER OFFICER	2025 BUDGET	POPULATION	POLICE COST PER CAPITA	
TIMMINS	96	428.594	\$ 21,600,000.00	41,145	\$	524.97
WOODSTOCK	103	449.476	\$ 22,815,550.00	46,296	\$	492.82
CORNWALL	107	447.150	\$ 24,123,082.00	47,845	\$	504.19
ST. THOMAS	88	568.182	\$ 17,674,248.62	50,000	\$	353.48
STRATFORD	71	467.606	\$ 16,149,504.00	33,200	\$	486.43
BELLEVILLE	108	531.111	\$ 30,037,700.00	57,360	\$	523.67
AYLMER	15	513.333	\$ 2,979,198.00	7,700	\$	386.91
BROCKVILLE	55	401.818	\$ 10,588,422.00	22,100	\$	479.11
LONDON	739	605.217	\$ 166,022,886.00	447,255	\$	371.20
CHATHAM-KENT	195	557.436	\$ 38,331,035.00	108,700	\$	352.63

Strategic Plan 2023-2026

In 2022, an external consultant completed a review of STPS business strategies. In–depth community scanning occurred. As per legislation, all Police Services Boards must possess a current Business Plan with strategies to provide adequate and effective police services.

NOTABLE STRATEGIC OBJECTIVES:

- 2022 – “St. Thomas has the lowest rate of violent crime among the selected comparator communities”
 - *2024-25 UPDATE – ST. THOMAS IS NOT THE LOWEST (volume and seriousness):
 - TIMMINS - violent Crime Severity Index is at 145.91
 - *ST. THOMAS - violent Crime Severity Index is at 80.95
 - WOODSTOCK - violent Crime Severity Index is at 63.41
- 2022 – “The low incidence of violent crime and the low violent crime severity index may suggest that the staffing numbers and deployment model are effective in responding to violent crime while also being fiscally responsible.”
 - *2025 UPDATE - OVERALL CRIME SEVERITY HAS DECREASED -17.57% BETWEEN 2022-24; AND DECREASED -31.76% IN NON-VIOLENT CSI
 - *2025 UPDATE - VIOLENT CRIME HAS INCREASED +13.90% (+22.3% BETWEEN 2022-24).
 - *STAFFING AND OPERATIONAL DEPLOYMENT STRATEGIES REQUIRE ONGOING ADJUSTMENTS TO ADDRESS VIOLENT CRIME INCREASES.

*Addressing the actual violent crime increases must be recognized as a priority – our community deserves their safety, and it is our obligation to ensure they are protected by a well-resourced and responsive police service.

With violent crime on the rise, we continue to align our resources with reality and the requirement. This budget ensures that we are not simply reacting, but proactively protecting the public with the level of service they expect and deserve.

Between 2022 and 2024, our community experienced a 22% increase in violent crime. This rise is not random, nor is it solely reflective of population growth or economic cycles. Instead, it signals a deeper systemic imbalance – one where chronic criminality, weakened judicial accountability, and overburdened social infrastructure converge.

2026 Workforce Requirements and Explanation of Changes

FTE'S	2025	2026	Change
Permanent	137.00	145.00	8.00
Part-time	7.00	7.00	0.00
Casual	0.00	0.00	0.00
Total	144.00	152.00	8.00

2025 (+/- adjustments in-year)

- 87 FTE sworn (not including OPC Secondments); 1 PTE sworn
- 50 FTE civilians; 6 PTE civilians
 - IN-YEAR ADDITION - 1 Civilian Clerk hired FTE to replace long term WSIB medical leave; CRITICAL STAFFING REQUIREMENT
 - IN-YEAR ADDITION - 1 Civilian Clerk confirmed FTE from Casual status (ongoing maternity coverages) – CRITICAL STAFFING REQUIREMENT

2026 - the Police Services Board has approved the following:

- 92 FTE sworn (not including OPC Secondments);1 PTE sworn
- 53 FTE civilians; 6 PTE civilians
 - NEW - Five (5) FTE sworn members; five Constables to enhance frontline service delivery and address increased violent crime; (staggered start = 2 hired May 1; 3 hired August 1).
**2026 Budget Impact - \$231,660 or 1.3%.
 - NEW - Three (3) FTE civilians; one Crime Analyst to enhance public safety through the analysis of crime and disorder, calls and occurrences (start April 1); two Special Constables to supplement the Community Resource Unit to address social disorder (start May 1). **2026 Budget Impact - \$196,830 or 1.1%.

*Several budget consultation sessions with community groups, business owners, and elected officials were conducted throughout 2025 to support planning and strategic budget direction to ensure community safety and well-being is responsive to the local requirements and legislative standards.

IMPACTS OF WSIB SCHEDULE 2 EMPLOYER STATUS:

STPS Budget impacts for ongoing occupational medical leaves:

- 2023 = (6xWSIB) \$884,513.09
- 2024 = (3xWSIB) \$414,522.34.
- 2025 = (2xWSIB) \$320,905.79
- **2026 = (3xWSIB) \$444,644.72**

* Member wellness and resiliency training remains a priority.

***Note: Salary and benefit costs are calculated in the above budget impact projections*

Flow-Through Impacts

The 2026 budget includes all collective bargaining adjustments, including: wage increases, Employer Benefit and Pension adjustments, incremental experiential pay increases, remuneration for specialty qualifications and incremental shift premiums. WSIB/STD/LTD medical leaves and staffing increases have been included. Cost of living adjustments have been included where appropriate.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Police Services Board									
1	Reg Part-time Salaries & Wages	9,094	9,152	10,413	9,152	9,152	4,624	10,240	1,088
2	Statutory Benefits	657	590	753	590	590	309	600	10
3	Receptions & Public Relations	7,149	3,000	5,672	3,000	5,000	4,603	5,000	-
4	Legal Fees & Expenses	-	2,000	3,297	2,000	2,000	1,959	2,000	-
	Total	16,900	14,742	20,136	14,742	16,742	11,496	17,840	1,098
Police Services									
5	Provincial Funding	(30,900)	-	-	-	-	-	-	-
6	OPC Recoveries	(903,280)	(851,472)	(1,182,604)	(1,026,552)	(1,260,627)	(662,198)	(1,317,001)	(56,375)
7	RCMP Prints Recovery	(5,312)	(4,000)	(2,570)	(4,000)	10,000	(3,689)	(10,000)	(20,000)
8	Paid Duty Recovery	(20,116)	(10,000)	(20,076)	(20,000)	(40,000)	(7,016)	(10,000)	30,000
9	Donations	-	-	-	-	-	(2,000)	-	-
10	Police Recoveries	(70,032)	(65,000)	(55,414)	(75,000)	(85,000)	(51,484)	(80,000)	5,000
11	Reg Full-time Salaries & Wages	11,044,417	11,192,347	13,057,342	12,673,302	14,299,924	9,794,527	15,696,218	1,396,295
12	Reg Part-time Salaries & Wages	249,044	418,163	(80,735)	46,587	44,316	31,994	45,645	1,329
13	Paid Duty Wages	67,938	10,000	117,217	10,000	10,000	27,804	10,000	-
14	Distributed Wages	-	-	-	-	-	-	(912,827)	(912,827)
15	Premium overtime/Standby	18,556	18,825	31,040	35,350	57,300	1,385	73,100	15,800
16	Overtime	216,108	130,000	315,934	250,000	300,000	130,214	300,000	-
17	Statutory Holiday Pay	92,058	98,000	109,964	98,000	96,000	4,764	96,000	-
18	Statutory Benefits	771,362	776,293	903,630	902,848	1,318,890	841,956	1,446,138	127,248
19	Employer Benefits	1,321,160	1,163,093	1,523,632	1,549,472	1,904,913	1,373,236	2,088,711	183,798
20	Retiree Benefits	-	-	-	-	-	-	307,536	307,536
21	OMERS	1,237,570	1,267,577	1,417,608	1,456,577	1,465,192	1,143,073	1,610,878	145,686
22	Car Allowance	15,625	11,000	12,000	12,000	12,000	13,583	13,000	1,000
23	Clothing/Uniform Allowance	17,386	16,500	26,516	16,600	26,700	26,931	27,400	700
24	Dry Cleaning Allowance	-	1,200	30	1,200	-	-	-	-
25	Public Relations	7,487	10,000	13,700	13,000	13,000	10,879	13,000	-
26	Tuition Reimbursement	9,734	5,000	5,000	5,000	5,000	-	5,000	-
27	Association Membership Fees	8,662	7,000	2,630	5,000	5,000	5,925	5,000	-
28	Employee Assistance Program	4,476	4,000	4,311	5,800	4,100	4,642	4,100	-
29	Training	122,349	100,000	82,472	130,000	175,000	137,853	175,000	-
30	Member Wellness	-	-	15,008	15,000	70,000	38,362	70,000	-
31	Legal Fees & Expenses	43,543	5,000	77,468	5,000	5,000	4,663	5,000	-
32	Advertising, Marketing & Prom.	1,818	3,000	1,834	5,000	8,000	1,947	8,000	-
33	Forensic Analyst	15,208	10,500	8,883	10,500	12,000	14,708	12,000	-
34	CSP Grant - Prov Priorities Expenditures	3,199	-	-	-	-	-	-	-
35	RCMP Prints Expense	6,365	3,500	5,141	5,000	5,000	4,316	5,000	-
36	Operating Equip. Maint/Repair	529	5,000	9,208	3,000	3,000	-	-	(3,000)
37	OPTIC	69,054	101,000	132,137	112,000	120,000	67,113	125,000	5,000
38	Downtown Satellite Office	14,653	17,000	16,282	20,000	20,000	12,822	19,000	(1,000)
39	Operating Equipment Rent/Lease	12,740	10,000	19,310	10,000	12,000	6,010	20,000	8,000
40	Telephone/Fax Services	112,627	60,000	126,115	60,000	60,000	60,591	120,000	60,000
41	Regular Postage	2,462	3,500	688	1,500	1,500	-	1,500	-
42	Courier	6,359	1,000	3,112	5,000	5,000	4,195	4,000	(1,000)
43	Printing	8,420	5,000	3,735	6,000	6,000	4,472	6,000	-
44	Pipes & Drum Band	-	-	4,466	5,000	5,000	5,948	5,000	-
45	CCTV Surveillance Systems	-	-	6,986	5,000	5,000	5,754	5,000	-
46	Service Charges	(1,002)	-	(1,100)	-	-	893	-	-
47	General Supplies	50,633	20,000	46,839	30,000	45,000	25,344	50,000	5,000
48	Office Supplies	11,151	10,000	10,735	10,000	10,000	4,169	10,000	-
49	Safety Supplies	5,933	3,000	9,712	5,000	5,000	5,568	5,000	-
50	Body Armour	12,105	5,000	16,100	10,000	5,000	4,534	5,000	-
51	Uniforms/Supplies	71,800	52,000	77,473	65,000	80,000	84,538	100,000	20,000
52	Major Crime Expenses	22,049	13,000	23,480	13,000	15,000	16,292	15,000	-
53	Forensic Identification Supplies	4,580	10,000	11,011	10,000	10,000	6,182	10,000	-
54	Canine Unit Supplies	5,668	5,000	132,275	5,000	40,000	35,251	20,000	(20,000)
55	Critical Incident Response Team	5,423	-	203,905	200,000	45,000	52,269	30,000	(15,000)
56	Office Furniture Purchases	9,035	5,000	6,138	5,000	5,000	3,926	5,000	-
57	Equipment Purchases - Axon	55,678	50,000	109,318	100,000	120,000	114,482	120,000	-
58	Equipment Maint/Repair Supply	36,378	25,000	49,989	25,000	35,000	37,152	40,000	5,000
59	Books & Subscriptions	787	1,000	2,512	1,000	1,000	1,436	-	(1,000)

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
60	IT Systems	137,479	125,000	170,727	175,000	175,000	165,562	200,000	25,000
61	Vehicle Purchases	166,200	155,000	153,978	160,000	175,000	140,629	175,000	-
62	Transfer to/from Police Reserve	(148,770)	(100,000)	(208,443)	(300,000)	(200,000)	(200,000)	-	200,000
63	Expenditures from Police Reserve	69,517	-	8,443	-	-	2,386	-	-
Total		14,985,911	14,902,026	17,535,092	16,867,184	19,265,208	13,553,895	20,777,398	1,512,190
Reduce Impaired Driving Everywhere									
64	RIDE Grant	(12,400)	(15,562)	(17,300)	(15,000)	(15,000)	(15,839)	(16,000)	(1,000)
Total		(12,400)	(15,562)	(17,300)	(15,000)	(15,000)	(15,839)	(16,000)	(1,000)
CSP									
65	CSP Grant - Local Priorities	(262,308)	(262,308)	(262,308)	(262,308)	(426,231)	26,231	(262,308)	163,923
66	Distributed Wages	-	-	-	-	-	-	262,308	262,308
67	CSP Expenditures - Local Priorities	68,590	-	86,640	-	-	21,660	-	-
68	CSP Grant - Prov Priorities	(387,300)	(403,806)	(384,932)	(436,021)	(568,228)	(23,114)	(400,000)	168,228
69	Distributed Wages	-	-	-	-	-	-	400,000	400,000
70	CSP Expenditures -Prov. Priorities	25,675	-	24,059	-	-	37,523	-	-
Total		(555,343)	(666,114)	(536,542)	(698,329)	(994,459)	62,299	-	994,459
Dispatching									
71	Aylmer Police Dispatching Revenue	(84,171)	(90,000)	(93,413)	(90,000)	(105,000)	(88,869)	(105,000)	-
Total		(84,171)	(90,000)	(93,413)	(90,000)	(105,000)	(88,869)	(105,000)	-
Project MOST									
72	Project MOST Grant	(1,500)	-	-	-	-	-	-	-
Total		(1,500)	-	-	-	-	-	-	-
Victim Support Grant									
73	Victim Support Grant	(75,471)	(105,500)	(52,832)	(52,832)	(125,000)	-	(171,200)	(46,200)
74	VSG Expenditures	56,374	-	35,301	-	125,000	-	171,200	46,200
Total		(19,097)	(105,500)	(17,531)	(52,832)	-	-	-	-
CCTV Grant									
75	CCTV Grants	-	-	-	-	-	(22,200)	-	-
Total		-	-	-	-	-	(22,200)	-	-
CISO									
76	CISO IFG Grant	-	-	(25,000)	-	-	-	(150,000)	(150,000)
77	CISO Membership Grant	(7,661)	-	(7,669)	(8,000)	(8,000)	(7,669)	(8,000)	-
78	Distributed Wages	-	-	-	-	-	-	82,619	82,619
79	CISO IFG Expenditures	-	-	22,513	-	-	-	67,381	67,381
80	CISO Membership Grant Expenditures	-	-	6,733	-	-	7,477	8,000	8,000
Total		(7,661)	-	(3,422)	(8,000)	(8,000)	(192)	-	8,000
Automated Licence Plate Recognition									
81	ALPR Special Project Grant	(75,500)	(75,500)	-	-	-	-	-	-
82	ALPR Special Project Expenditures	72,407	-	-	-	-	-	-	-
Total		(3,093)	(75,500)	-	-	-	-	-	-
NG911									
83	NG911 Special Project Grant	(560,000)	-	(1,638,014)	(1,159,370)	(1,466,063)	(894,884)	(62,321)	1,403,742
84	Distributed Wages	-	-	-	-	-	-	62,321	62,321
85	NG911 Special Project Expenditures	445,712	-	1,373,612	900,000	800,000	912,047	-	(800,000)
Total		(114,288)	-	(264,402)	(259,370)	(666,063)	17,163	-	666,063
MCRT									
86	MCRT Grant	-	-	(91,825)	(92,500)	(79,359)	(79,359)	(120,000)	(40,641)
87	MCRT Expenditures	-	-	79,617	-	-	70,300	120,000	120,000
Total		-	-	(12,208)	(92,500)	(79,359)	(9,059)	-	79,359
Preventing Auto Thefts									
88	PAT Grant	(121,000)	-	(238,936)	(247,511)	(270,042)	(205,374)	(45,358)	224,684
89	Distributed Wages	-	-	-	-	-	-	38,058	38,058

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
90	PAT Expenditures	4,135	–	127,474	–	–	13,727	7,300	7,300
	Total	(116,865)	–	(111,462)	(247,511)	(270,042)	(191,646)	(0)	270,042
Bail Compliance and Warrant Apprehension									
91	BCWA Grant	(220,000)	–	(414,179)	(502,952)	(467,118)	(67,000)	(83,521)	383,597
92	Distributed Wages	–	–	–	–	–	–	67,521	67,521
93	BCWA Expenditures	4,028	–	137,520	–	–	86,923	16,000	16,000
	Total	(215,972)	–	(276,659)	(502,952)	(467,118)	19,923	(0)	467,118
Building									
94	Garbage Collection	2,653	3,500	6,947	3,500	7,000	9,218	7,000	–
95	Service Contracts	39,799	25,000	24,100	35,000	35,000	25,720	35,000	–
96	Janitorial Services	67,372	85,000	93,503	85,000	85,000	70,597	95,000	10,000
97	Contracted Building Maintenance	68,417	40,000	64,791	45,000	55,000	57,573	55,000	–
98	Operating Equip. Maint/Repair	12,135	5,000	7,233	6,500	10,000	3,228	10,000	–
99	Telephone/Fax Services	54	500	–	–	–	–	–	–
100	Building Maintenance Supplies	4,790	1,000	8,059	1,000	5,000	5,323	5,000	–
101	Electricity (Hydro)	73,139	80,000	73,138	80,000	65,000	47,633	70,000	5,000
102	Utilities - Water/Sewer	13,440	40,000	10,898	40,000	15,000	5,679	15,000	–
103	Natural gas	16,326	10,000	7,550	10,000	20,000	4,211	10,000	(10,000)
	Total	298,125	290,000	296,219	306,000	297,000	229,180	302,000	5,000
Fleet									
104	Vehicle Repairs & Maintenance	132,298	200,000	152,797	230,000	251,000	119,950	275,000	24,000
105	Gasoline	149,730	–	154,599	–	–	106,736	–	–
	Total	282,028	200,000	307,396	230,000	251,000	226,687	275,000	24,000
Courthouse									
106	CSPT Court Security Prisoner Trans. Grant	(812,408)	(822,000)	(669,315)	(638,187)	(744,446)	(343,477)	(800,000)	(55,554)
107	Courthouse Recoveries	(24,840)	(35,000)	(46,817)	(45,000)	(60,000)	(28,220)	(50,000)	10,000
108	Reg Full-time Salaries & Wages	526,757	441,838	562,237	428,662	637,203	361,050	561,177	(76,026)
109	Reg Part-time Salaries & Wages	231,205	259,441	332,913	371,753	317,557	268,667	386,690	69,133
110	Premium overtime/Standby	–	–	140	–	–	–	–	–
111	Overtime	7,050	10,000	19,392	10,000	5,000	2,670	5,000	–
112	Statutory Benefits	57,798	30,275	76,291	30,261	58,999	61,310	52,561	(6,438)
113	Employer Benefits	67,585	44,065	80,211	51,263	83,069	62,149	74,461	(8,608)
114	OMERS	57,840	57,730	70,825	65,093	86,457	51,704	74,135	(12,322)
115	Association Membership Fees	–	500	–	–	–	–	–	–
116	Employee Assistance Program	420	500	420	500	500	–	500	–
117	Police College Training	1,902	500	1,085	500	500	–	500	–
118	OPTIC	9,005	10,000	9,005	10,000	10,000	10,176	10,000	–
119	Operating Equipment Rent/Lease	3,483	2,500	1,524	2,000	2,000	4,064	5,000	3,000
120	Telephone/Fax Services	16,782	20,000	16,782	20,500	20,000	15,133	20,000	–
121	Printing	2,886	500	1,223	1,000	2,000	2,425	2,000	–
122	Mobile Radio	–	500	–	–	–	–	–	–
123	General Supplies	7,127	2,000	9,423	5,000	5,000	9,477	10,000	5,000
124	Office Supplies	617	2,500	2,164	2,500	2,500	1,590	2,500	–
125	Safety Supplies	2,879	3,000	928	1,500	2,000	1,819	2,000	–
126	Uniforms/Supplies	9,529	3,000	17,560	5,000	5,000	945	5,000	–
127	Office Furniture Purchases	838	1,000	2,199	1,000	1,000	–	1,000	–
128	Equipment	4,213	5,000	2,017	2,000	2,000	1,007	2,000	–
129	Books & Subscriptions	907	100	719	–	–	554	–	–
130	IT Systems	4,029	2,000	1,184	5,000	5,000	338	5,000	–
	Total	175,604	39,949	492,111	330,345	441,339	483,382	369,524	(71,815)
Courthouse Fleet									
131	Vehicle Repairs & Maintenance	233	8,000	–	8,000	8,000	291	8,000	–
132	Gasoline	191	–	7,476	–	–	2,198	–	–
	Total	424	8,000	7,476	8,000	8,000	2,489	8,000	–
Total Police		14,628,601	14,502,040	17,325,490	15,789,777	17,674,249	14,278,708	21,628,762	3,954,514

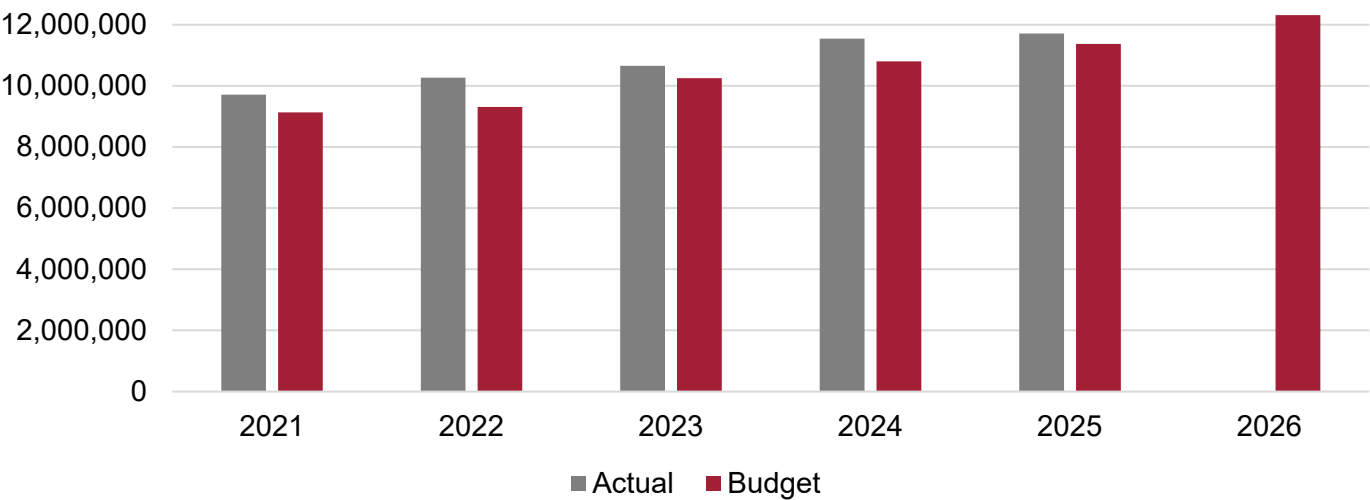
ABOUT THE FIRE DEPARTMENT

The Fire Department provides emergency response, fire prevention, and public safety education to protect life, property, and community well-being. It delivers firefighting, medical first response, fire inspections, training, and emergency preparedness to ensure effective and timely service to residents and businesses.

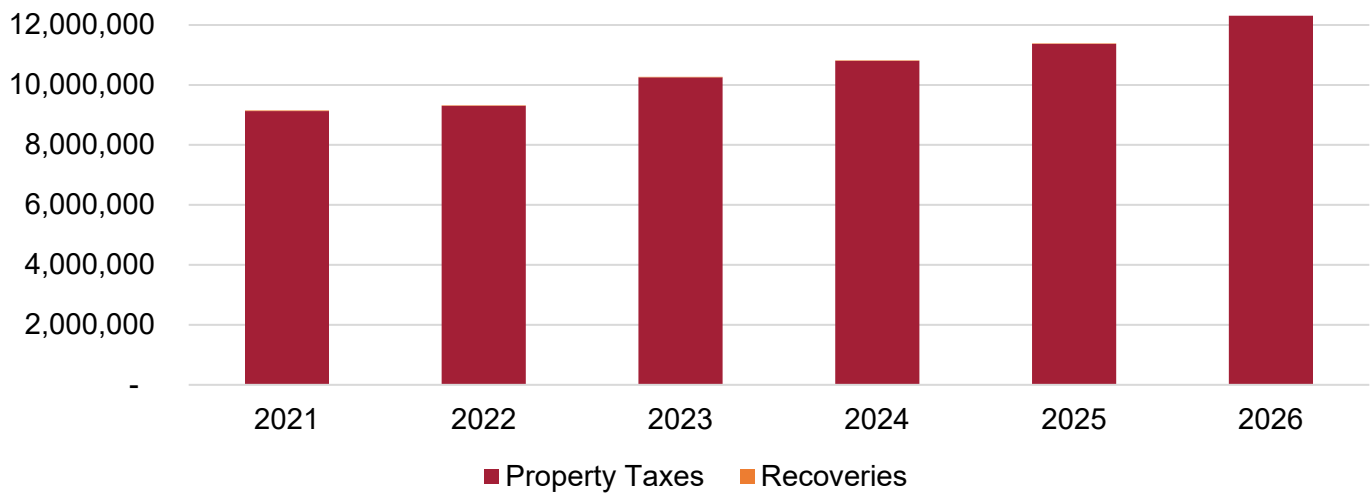
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$11,370,373	\$12,311,157	\$940,784	8.3%	+ 1.29%

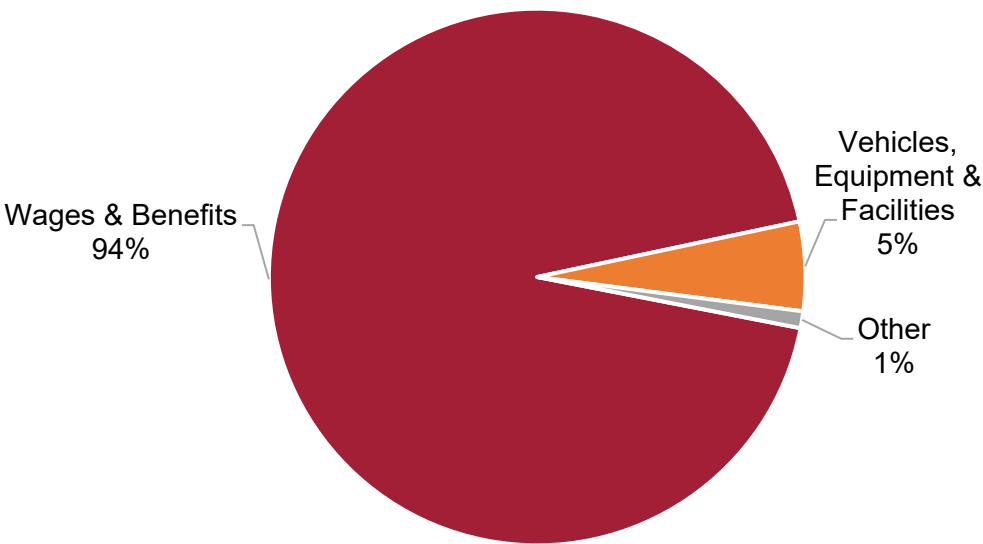
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing Wages & Benefits	401,816
New Positions: 2 nd class firefighter, two probationary firefighters	377,266
Uniform allowance budget	87,000
Vehicle expenses	55,000
Other inflationary and budget maintenance adjustments	19,700
Change in Levy	940,784

STAFF COMMENTARY

2025 Budget Performance

As we reflect on the 2025 budget: rising costs of equipment, bunker gear, acquiring advanced tools, technologies, extensive overtime costs and aging buildings, all of which are very significant to meet the operating standards and evolving firefighting response challenges, thus having a significant increase to our budget. We continued to see an increase in our fleet maintenance due to age of apparatus factors. 2025 also saw the need for extra firefighting personnel to cover off long term injuries and the increasing demand of our growing city.

2026 Budget Comparison

As we look ahead to 2026, this year’s budget request addresses key operational priorities while maintaining a focus on long term efficiency and preparedness. Highlights include overtime cost reductions as the hiring of new firefighters will bring the overtime need to a reduction. The 2026 budget includes provisions to ensure the Fire Department can continue to meet the community’s expectations and safety standards through increasing staff, training and advanced equipment. This budget increase represents a forward-thinking approach, focusing on operational demands and readiness.

Service Levels

As always, the safety of our firefighters and the residents of St Thomas remain our top priorities. The Fire Department plays a critical role in safeguarding the lives, property, and well-being of residents and businesses. As the city undergoes rapid growth and industrial expansion, maintaining high service levels requires a proportional increase in staffing and resources. The 2026 budget increase enables us to continue to prepare for rapid growth and current standard service levels. Key initiatives such as the hiring of 3 additional firefighters contribute to the safety of our department and community.

Staffing Changes

The City of St. Thomas is experiencing unprecedented growth, with increased population density, residential, commercial and industrial development and greater demands on public safety services; thus, changing our hazard level to high hazard. To maintain effective fire protection, emergency medical response, and community safety, The Fire Department must increase staffing levels in alignment with the staffing model according to the NFPA standard 1710. This strategic investment will safeguard the community, protect firefighters, and ensure sustainable public safety infrastructure for our rapidly growing city.

Increasing firefighter staffing is not just a departmental need, it’s a strategic investment in the safety, sustainability, and prosperity of St. Thomas. The flow-through impacts extend beyond fire suppression, influencing public health, economic development, and municipal risk management. A staffing increase will ensure the Fire Department remains capable, confident, and community focused.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Operations									
1	Other Revenue	(338,823)	–	(315,730)	–	–	(281,955)	–	–
2	Fire Occurrence Reports Fees	(1,570)	(4,000)	(2,270)	(4,000)	(4,000)	(1,674)	–	4,000
3	Air Tank Refills Revenue	(1,617)	(500)	(536)	(500)	(500)	204	–	500
4	Fire Marque Revenue	–	(7,500)	–	(7,500)	(7,500)	–	–	7,500
5	Donations	(1,000)	(3,500)	(2,415)	(3,500)	(3,500)	–	–	3,500
6	Motor Vehicle Collision Revenue	–	(500)	–	(500)	(500)	–	–	500
7	Reg Full-time Salaries & Wages	7,456,282	7,450,618	8,127,804	7,942,478	8,315,029	5,416,773	8,984,136	669,107
8	Premium overtime/Standby	43,402	40,000	60,685	40,000	40,000	40,809	40,000	–
9	Overtime	305,640	420,000	448,543	310,000	320,000	686,174	250,000	(70,000)
10	Statutory Benefits	478,372	478,175	519,700	496,773	522,561	451,331	577,331	54,769
11	Employer Benefits	502,032	459,350	546,881	548,255	642,211	473,743	667,050	24,840
12	OMERS	850,494	829,642	890,666	894,841	906,482	632,186	1,006,850	100,368
13	Call Back Expenses	41	200	382	200	200	1,617	500	300
14	Public Relations	2,082	700	340	700	700	474	700	–
15	Training, Workshops, Exam Fees	41,204	45,000	53,364	45,000	55,000	24,628	65,000	10,000
16	Conference Fees	4,113	3,500	2,703	3,500	3,500	1,063	3,500	–
17	Association Membership Fees	3,464	1,550	1,005	1,550	1,000	760	1,500	500
18	Medical/Physical Fitness	2,273	2,500	2,403	3,000	3,000	5,206	4,000	1,000
19	Advertising, Marketing & Prom.	778	1,000	1,201	300	500	1,048	700	200
20	Contracted Services - Temp Agency	–	–	4,629	–	–	–	–	–
21	Furnishings Maint/Repair	28	200	76	200	200	–	200	–
22	Radio Equipment Maintenance	948	3,200	27,595	3,000	3,000	–	1,000	(2,000)
23	Telephone/Fax Services	11,528	10,000	13,159	3,000	3,000	6,413	3,000	–
24	NG 911 Services	131,924	–	315,730	–	–	5,531	–	–
25	Regular Postage	–	60	–	40	40	–	40	–
26	Courier	978	450	(167)	450	500	62	500	–
27	Printing	1,204	1,000	672	1,000	750	528	750	–
28	Staff Mileage	2,113	3,000	3,409	2,000	2,500	442	1,000	(1,500)
29	Service Charges	(659)	150	(253)	150	150	–	150	–
30	Office Supplies	5,478	3,500	5,114	3,500	4,000	4,202	4,000	–
31	Janitorial Supplies	9,663	11,000	15,484	10,000	10,000	9,582	10,000	–
32	Training Supplies	5,643	4,000	1,588	4,000	4,000	2,727	4,000	–
33	Safety Supplies	16,621	3,500	33,340	3,500	5,000	21,636	6,000	1,000
34	Uniforms/Supplies	333,902	80,000	193,081	100,000	100,000	89,125	187,000	87,000
35	Equipment Purchases	100,568	80,000	100,238	75,000	75,000	59,264	75,000	–
36	Furniture - Office/Lounge	3,029	4,000	6,422	4,000	3,000	7,882	4,000	1,000
37	Equipment Purchase - Other	41,635	12,000	42,692	12,000	12,000	15,161	12,000	–
38	Fire Extinguisher/SCBA Maintenance	21,232	7,000	11,570	7,000	7,000	13,317	7,000	–
39	Vehicle Repair/Maintenance	75,803	20,000	56,406	10,000	20,000	82,953	30,000	10,000
40	Books & Subscriptions	184	1,250	75	1,250	1,250	1,545	1,500	250
41	Internal Fleet Services Charges	175,491	120,000	182,653	120,000	120,000	88,423	165,000	45,000
42	Redman Scholarship	–	2,000	(500)	2,000	2,000	–	2,000	–
Total		10,284,480	10,082,545	11,347,739	10,632,687	11,167,573	7,861,182	12,115,407	947,834
Fire Prevention									
43	Training, Workshops, Exam Fees	5,709	3,800	6,393	3,800	4,500	3,794	6,000	1,500
44	Association Membership Fees	96	800	(50)	800	850	250	850	–
45	Advertising, Marketing & Prom.	9,812	3,600	13,932	3,600	4,000	9,409	8,000	4,000
Total		15,618	8,200	20,275	8,200	9,350	13,453	14,850	5,500
Dispatch Centre									
46	Dispatch Service Contracts	215,441	30,500	327	30,000	30,000	2,953	30,000	–
47	Mobile Radio Licences	2,754	2,500	3,053	2,500	2,500	–	2,500	–
Total		218,195	33,000	3,379	32,500	32,500	2,953	32,500	–
Emergency Services									
48	CEMC Supplies	4,264	15,000	2,692	15,000	15,000	1,198	12,000	(3,000)
Total		4,264	15,000	2,692	15,000	15,000	1,198	12,000	(3,000)
Building									
49	Contracted Garbage Collection	2,145	2,000	1,534	2,000	2,000	957	2,000	–

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
50	Service Contracts	7,206	21,250	5,053	21,250	21,500	19,772	21,500	—
51	Building Maint/Repair Supply	32,228	17,000	75,315	18,000	50,000	42,988	50,000	—
52	Tools & Equipment Replacement	16,934	—	5,165	—	500	590	500	—
53	Electricity (Hydro)	17,143	18,000	18,819	18,000	18,000	8,542	16,000	(2,000)
54	Utilities - Water/Sewer	5,231	5,500	5,467	5,500	5,750	3,383	5,000	(750)
55	Natural gas	8,278	7,500	6,526	7,500	7,800	5,729	7,000	(800)
Total		89,164	71,250	117,879	72,250	105,550	81,961	102,000	(3,550)
Substation									
56	Contracted Garbage Collection	1,520	900	889	900	900	704	900	—
57	Contracted Services	3,164	1,000	1,991	1,000	1,000	3,642	1,000	—
58	Telephone/Fax Services	4,307	4,300	4,797	3,000	3,000	3,221	3,000	—
59	Building Maintenance Materials & Supplies	5,393	9,500	19,156	9,500	9,500	30,428	9,500	—
60	Electricity (Hydro)	11,930	12,000	11,459	12,000	12,000	4,803	9,000	(3,000)
61	Utilities - Water/Sewer	5,234	5,000	5,359	5,000	5,000	2,330	4,000	(1,000)
62	Natural gas	9,031	9,000	6,552	9,300	9,000	4,866	7,000	(2,000)
Total		40,580	41,700	50,202	40,700	40,400	49,993	34,400	(6,000)
Total Fire		10,652,301	10,251,696	11,542,166	10,801,337	11,370,373	8,010,739	12,311,157	940,784

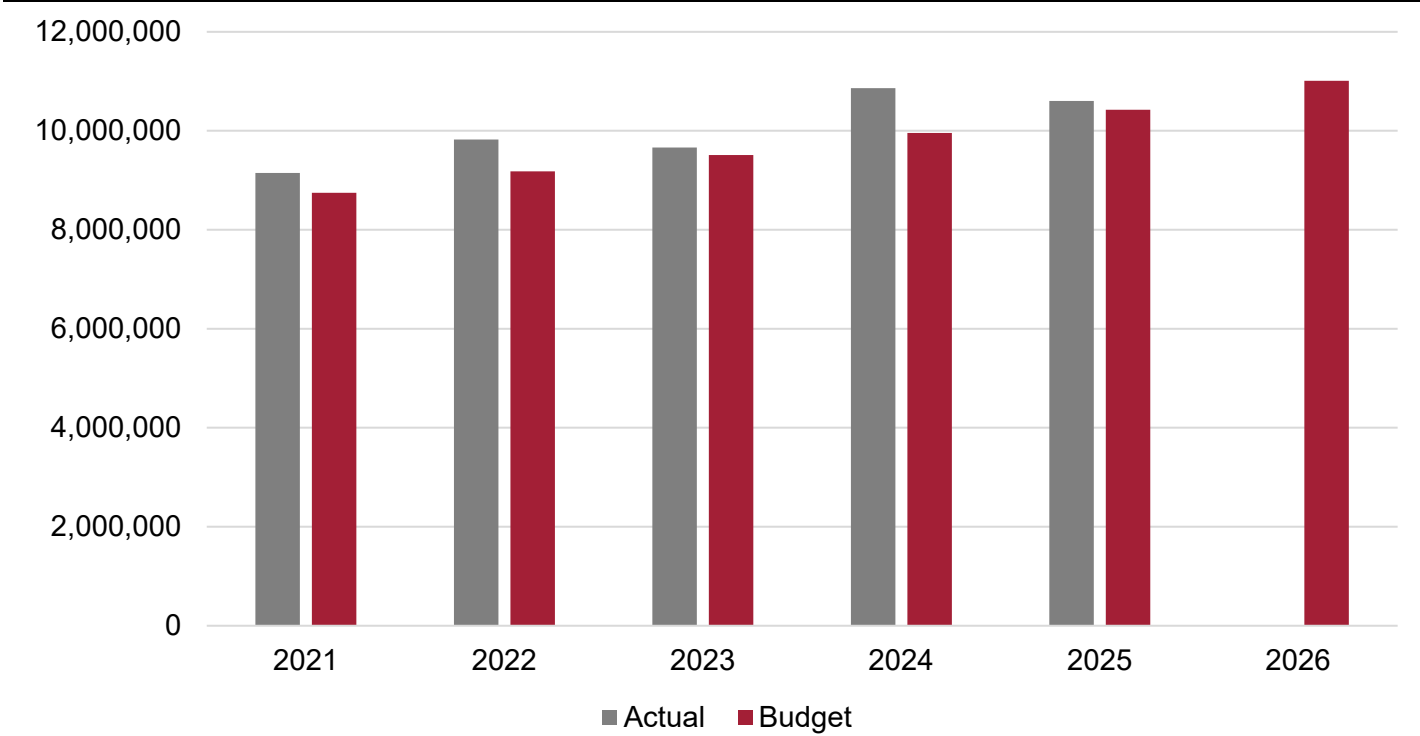
ABOUT ENVIRONMENTAL SERVICES

Environmental Services oversees a broad range of essential municipal operations, including roads and transportation, transit, water distribution, wastewater collection, animal control, by-law enforcement, fleet management, and waste services. The department ensures that core infrastructure is maintained, regulated services operate reliably, and residents receive safe and efficient infrastructure service delivery across the City.

BUDGET SUMMARY

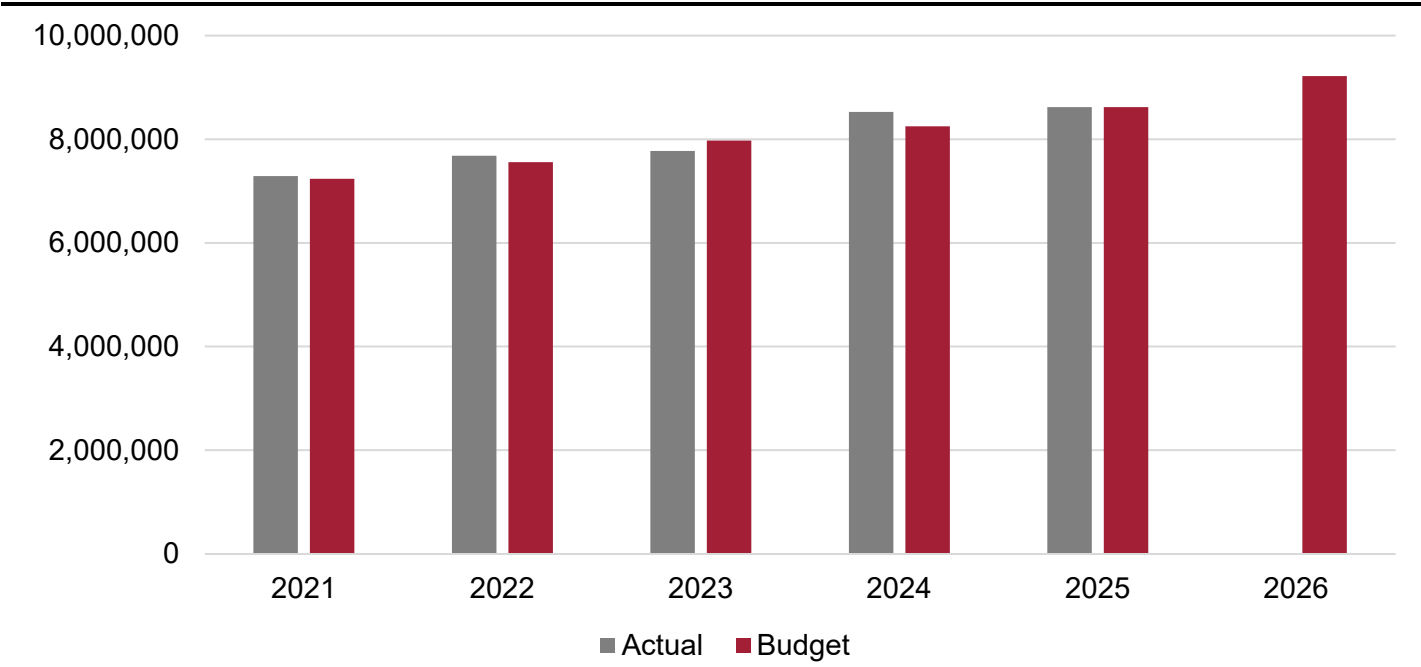
Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$10,423,991	\$11,009,800	\$585,809	5.6%	+ 0.80%

BUDGET TO ACTUAL TRENDS – TAX SUPPORTED SERVICES**

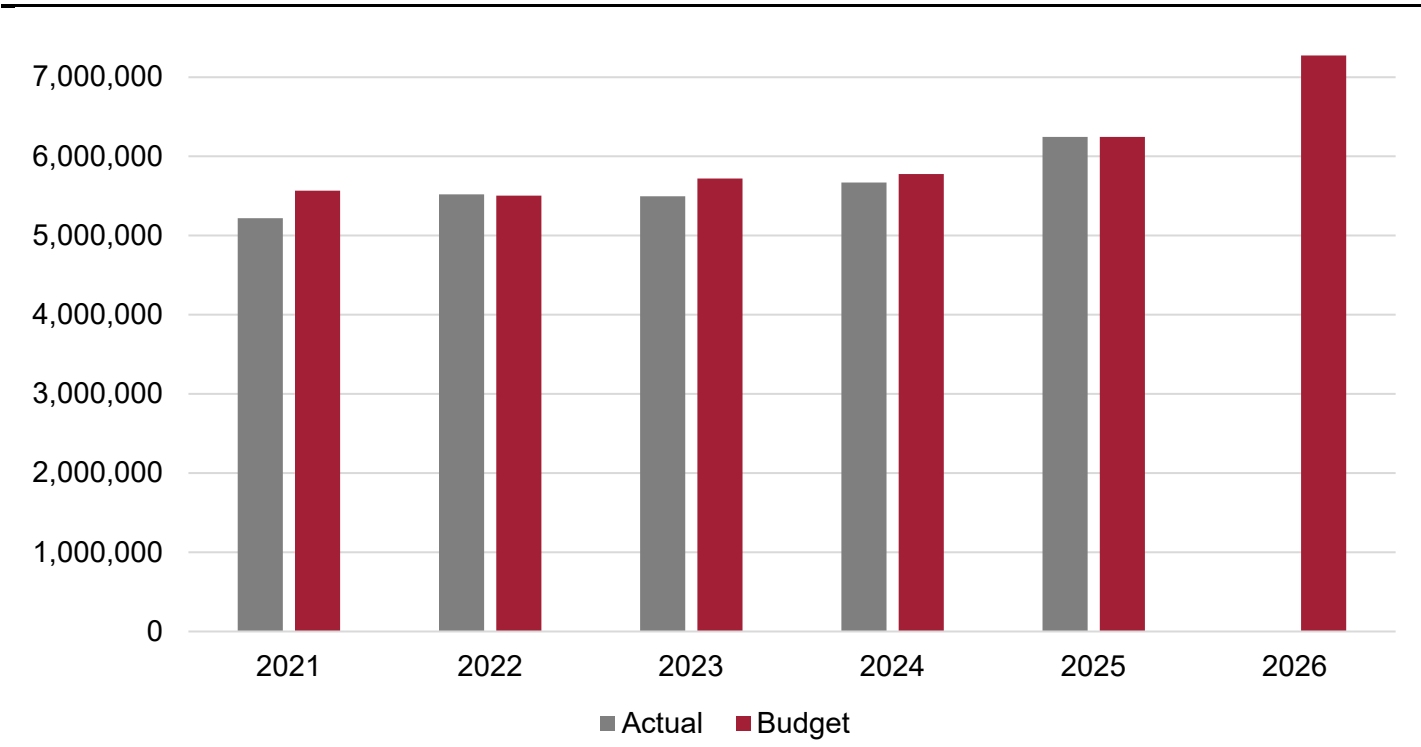


**Includes: Roads, Transportation, Transit, By-law/Parking Enforcement, Animal, Waste, Fleet, Capital Works

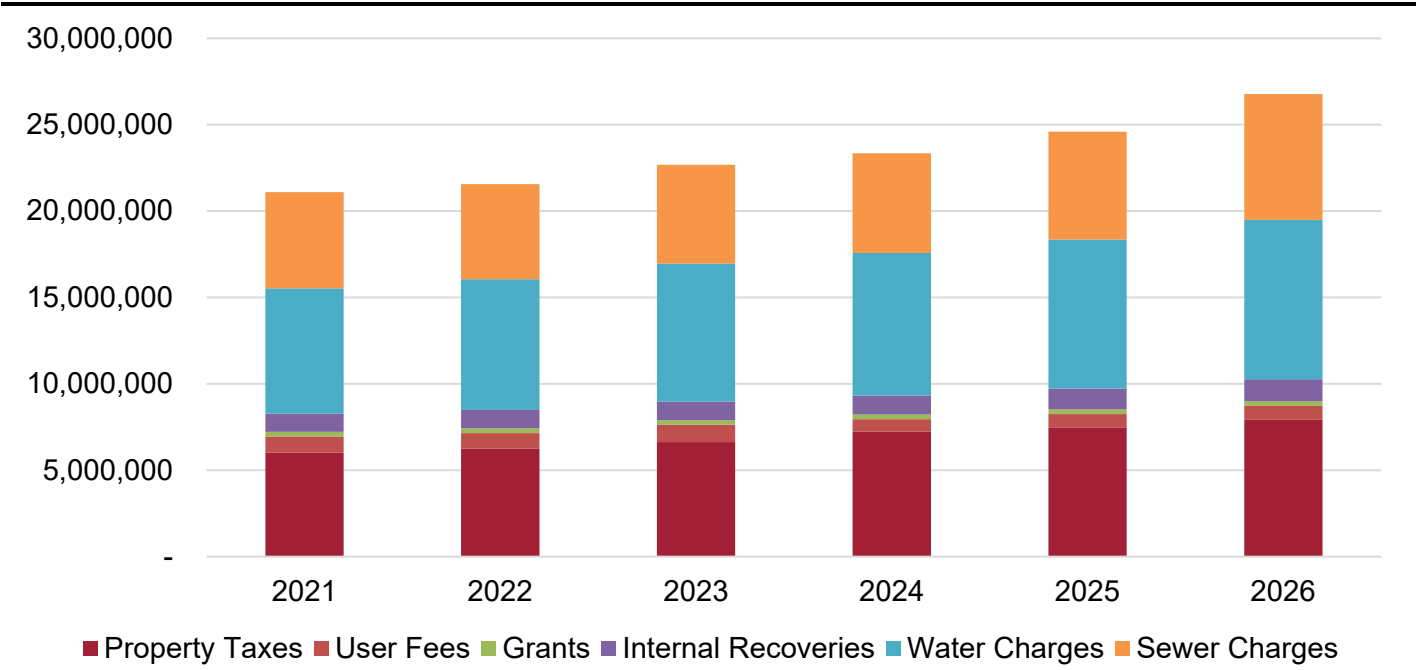
GROSS OPERATING EXPENDITURES – WATER RATE FUNDED



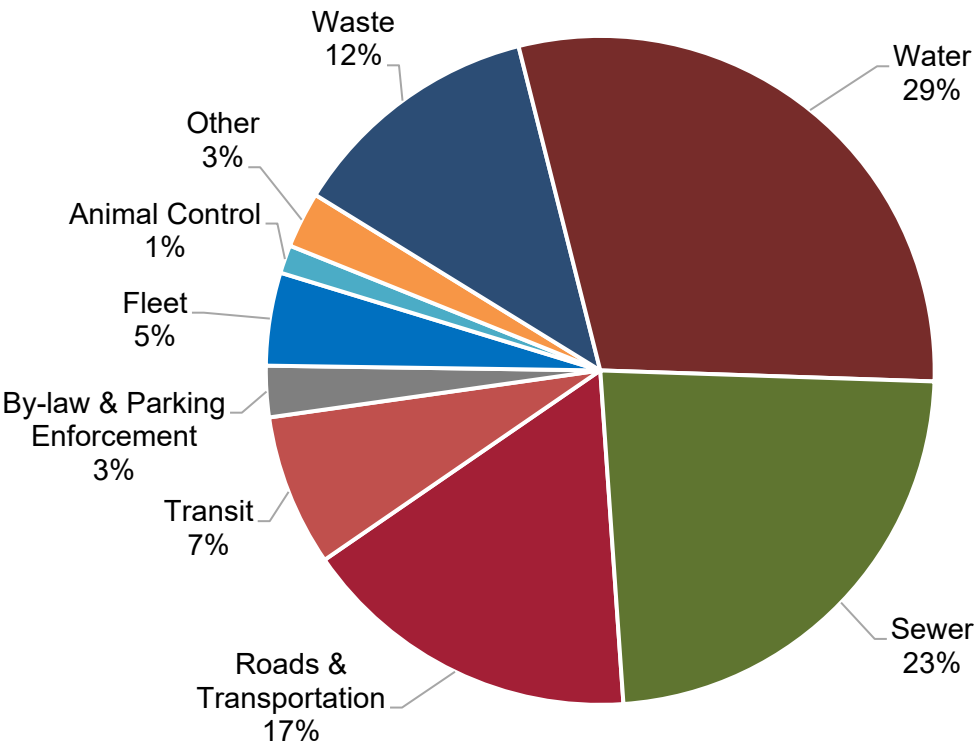
GROSS OPERATING EXPENDITURES – SEWER RATE FUNDED



FUNDING SOURCE TRENDS



2026 EXPENDITURES BY SERVICE



SUMMARY OF 2026 BUDGET CHANGES – TAX SUPPORTED SERVICES

Description	Cost
Existing wages & benefits	519,337
New position: Utility locator (30% tax supported)	23,447
Non-Wage Related Net Levy Costs:	
Environmental Services Administration	1,050
Roads & Transportation	38,600
Transit	(26,100)
Railway Maintenance	1,750
Traffic Signals	28,250
Streetlighting	(5,000)
Crossing Guards	(225)
By-law Enforcement	(1,600)
Parking Enforcement	5,500
Animal Control	11,400
Animal Shelter	1,600
Fleet (includes recoveries against user departments)	(98,160)
Capital Works	(33,500)
Development & Compliance	(20,540)
Waste Management	140,000
Change in Levy	585,809

SUMMARY OF 2026 BUDGET CHANGES – WATER RATE FUNDED

Description	Cost
Existing wages & benefits	212,312
New positions: 1 Utility Locator (25%), 2 Water/Sewer Operators (65%)	140,898
Water charge revenues from 2026 rate increase	(345,000)
Reduction in transfer to Water Reserve	(253,770)
Purchases of treated water	190,000
Contracted services	30,000
Other inflationary and budget maintenance adjustments	25,560
Change in Levy	0

SUMMARY OF 2026 BUDGET CHANGES – SEWER RATE FUNDED

Description	Cost
Existing Wages & Benefits	389,801
New Positions: 1 Wastewater treatment maintenance lead hand, 1 Wastewater treatment Operator, 1 Utility Locator (45%), 2 Water/Sewer Operators (35%)	227,029
Sewer charge revenues from 2026 rate increase	(380,000)
Reduction in transfer to Sewer Reserve	(648,670)
System maintenance	190,000
Transfer of leaf collection costs from the waste management budget	105,000
Basement flooding program	50,000
Facility-related costs	36,900
Other inflationary and budget maintenance adjustments	29,940
Change in Levy	0

STAFF COMMENTARY

2025 Budget Performance

- Winter Maintenance over budget due to number of winter events and rising material costs.
- Lower than anticipated rebound in Transit ridership

2026 Budget Comparison

This increase is primarily due to the residual effects of high inflation, flow through impact of job evaluation results and previously approved staff, and contractual obligations in waste management for our growing City.

In addition to these net costs the following departmental expenditures are covered by rates: Water Distribution, Secondary Water System, and Sewer Collection and Treatment:

Tax Based	\$11.0 million
Water Rates	\$12.0 million
Secondary Water System	\$3.7 million
Sewer Rates	\$11.9 million
Total	\$38.6 million

Furthermore, the following 2026 budget pressures and opportunities were identified:

- Significant increase in Basement Flooding Grant Program funding to meet growing public demand providing add protection for homeowners along with incremental benefits to the Pollution Control Plant.
- New and increased revenue as a result of consolidating and updating Department wide fees and charges by-law.
- New revenue from the solar power generation project at Joe Thorton Community Centre.
- New transit partnership expenditure in support of Middlesex Connect inter-community transit program.
- Growing amount of animal surrenders continues to place increased pressure on Animal Control medical services and supplies.
- Continued conversion of the City’s fleet to electric powered vehicles will ultimately lead to lower fleet operating costs along with environmental benefits.

Service Level Commentary

Downtown debris removal, cleanups, and maintenance continue to increase in an effort to maintain the level of service in our core.

Expiration of the City’s agreement with Circular Materials Ontario (CMO) effective January 1st 2026 will transition curbside blue box collection to full Extended Producer Responsibility (EPR) framework, however the City will continue to maintain the waste and organics curbside programs.

Substantial levels of new water infrastructure are currently under construction and being commissioned in Northwest Area 1 and Yarmouth Yards (i.e., SEBS). This water infrastructure expansion significantly increases the demand on water operations staff to conduct regulatory testing and required ongoing maintenance. To meet these operational needs and ensure compliance with regulatory standards, additional resources in water operations is needed to effectively support this growth.

Utility locates (i.e. water, sewer, streetlight infrastructure) are essential for safe, legal, and efficient excavation related to development activities. With the continued upward trend in development, the current municipal locate team is operating at full capacity often resulting in delays to legislatively required response times. To meet the rising demand for timely and accurate utility locating services additional resources are required in the field to effectively support and keep pace with this growth.

2026 Workforce Requirements

Per Report ES40-25, one Wastewater Operator (1.0 FTE) and one Maintenance Lead Hand (1.0 FTE) in the Wastewater Treatment service area. Two Water/Sewer Operators (2.0 FTE) in the Water/Sewer service area and one Municipal Utility Locator (1.0 FTE).

25% of the Municipal Utility Locator and 75% of the Wastewater Treatment Maintenance Lead Hand would flow through into next year’s operating budget.

FTE	2026	2025	Change
Full-Time	85.42	79.04	+5.00
Part-Time	0.00	0.00	0
Casual	3.66	3.66	0
Total	87.78	82.70	+5.00

OPERATING BUDGET DETAILS

		2023		2024		2025		2026	
Description		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Environmental Services Administration									
1	Reg Full-time Salaries & Wages	87,428	114,370	113,966	114,350	111,635	87,570	279,400	167,765
2	Distributed Wages	—	—	—	—	—	—	(217,100)	(217,100)
3	Statutory Benefits	8,448	7,200	7,382	7,250	7,190	6,373	17,500	10,310
4	Employer Benefits	10,038	12,320	13,114	12,720	14,270	11,066	32,600	18,330
5	OMERS	9,837	13,040	13,176	12,910	12,330	10,312	32,400	20,070
6	Training, Workshops, Exam Fees	5,655	—	9,092	4,200	4,500	4,163	4,500	—
7	Conference Fees	327	500	506	2,500	2,500	—	2,500	—
8	Association Membership Fees	663	1,000	948	1,100	1,500	270	1,500	—
9	Operating Equip. Maint/Repair	300	—	—	—	—	—	—	—
10	Telephone/Fax Services	1,461	1,500	2,191	1,500	1,500	1,244	1,600	100
11	Courier	82	—	5	—	—	21	—	—
12	Photocopying	4,244	1,000	4,829	1,500	1,800	3,260	2,300	500
13	Staff Mileage	676	—	939	500	700	178	700	—
14	Service Charges	235	75	3,138	750	250	1,335	500	250
15	Office Supplies	5,539	1,500	4,489	1,500	3,500	2,355	3,700	200
16	Equipment Purchases	11,971	—	643	—	—	—	—	—
	Total	146,904	152,505	174,416	160,780	161,675	128,146	162,100	425
Road Operations									
17	Recoveries/Sundry User Groups	(1,944)	(27,000)	(979)	(2,000)	(2,000)	(1,653)	(2,000)	—
18	Road Occupancy Permit Fee	(2,513)	(2,500)	(3,150)	(2,500)	(2,500)	(2,857)	(5,000)	(2,500)
19	Reg Full-time Salaries & Wages	942,786	1,007,240	1,094,860	1,129,840	1,205,333	807,448	1,544,600	339,267
20	Reg Part-time Salaries & Wages	168,921	136,810	103,939	127,170	84,189	57,891	92,500	8,311
21	Distributed Wages	20,771	21,240	23,568	19,470	12,980	16,153	(423,900)	(436,880)
22	Premium overtime/Standby	25,480	25,000	25,740	25,000	26,000	18,559	27,000	1,000
23	Overtime	66,582	80,000	82,077	85,000	85,000	78,834	85,000	—
24	Benefits Clearing	(1,254,782)	(1,360,500)	(1,339,046)	(1,351,000)	(1,395,500)	(1,046,429)	—	1,395,500
25	Statutory Benefits	108,782	116,100	120,351	117,480	127,680	94,696	153,600	25,920
26	Employer Benefits	150,294	149,360	165,182	163,120	200,360	132,058	218,700	18,340
27	OMERS	103,945	105,370	111,242	108,210	116,330	79,625	145,400	29,070
28	Job Costing Labour	1,217,274	1,335,900	1,276,521	1,335,900	1,335,900	1,015,549	—	(1,335,900)
29	Training, Workshops, Exam Fees	17,842	15,000	19,267	20,000	20,000	31,541	22,000	2,000
30	Conference Fees	7,072	—	190	—	—	—	—	—
31	Association Membership Fees	3,299	2,700	6,236	2,700	2,700	1,422	3,000	300
32	Medical/Physical Fitness	1,060	500	481	1,000	1,000	480	1,000	—
33	Legal Fees & Expenses	—	500	4,435	500	1,500	2,116	1,500	—
34	GPS Maintenance	16,271	29,000	26,110	30,000	30,000	25,353	30,000	—
35	Contracted Services	27,547	30,000	27,015	5,000	10,000	5,177	15,000	5,000
36	Job Costing Subcontractors	428,046	444,000	473,576	400,000	400,000	304,139	400,000	—
37	Job Costing Equipment - Wk Others	—	150	—	200	—	—	—	—
38	Job Costing Equipment	376,320	369,500	550,415	425,000	405,000	478,640	410,000	5,000
39	Telephone/Fax Services	4,650	5,000	4,872	5,000	5,000	2,773	5,200	200
40	CMMS Support Fee	5,001	11,500	7,126	13,000	13,500	12,363	10,000	(3,500)
41	Photocopying	724	600	697	600	700	519	800	100
42	Staff Mileage	21	250	—	500	500	255	500	—
43	Work for Other Services	2,816	22,100	851	500	500	1,436	500	—
44	Special Events Services	11,171	8,000	14,383	8,000	12,000	2,965	14,000	2,000
45	Office Supplies	12,686	—	8,162	3,000	3,000	2,387	5,000	2,000
46	Health & Safety Supplies	1,423	2,000	1,656	6,000	6,500	95	6,500	—
47	Uniforms/Supplies	4,316	9,500	19,091	10,000	13,500	11,514	14,000	500
48	Equipment Purchases	32,831	35,000	30,358	35,000	35,000	—	35,000	—
49	Electricity (Hydro)	10,380	10,000	9,916	10,500	11,000	6,221	11,500	500
50	Natural gas	6,255	4,500	4,171	5,500	6,500	3,383	6,700	200
51	Job Costing Materials	445,378	425,000	480,223	425,000	450,000	455,458	465,000	15,000
	Total	2,960,703	3,011,820	3,349,533	3,162,690	3,221,672	2,598,115	3,293,100	71,428
Transportation									
52	Reg Full-time Salaries & Wages	78,839	78,840	80,840	80,220	132,024	64,631	282,200	150,176
53	Distributed Wages	37,318	37,320	38,414	38,150	38,760	29,128	(79,500)	(118,260)
54	Overtime	—	500	164	500	500	237	500	—
55	Statutory Benefits	6,561	6,770	6,976	6,850	12,080	6,362	23,800	11,720

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
56	Employer Benefits	6,821	6,880	7,140	7,320	18,030	6,097	36,200	18,170
57	OMERS	7,862	7,830	8,025	7,920	12,140	6,736	28,700	16,560
58	Job Costing Labour	–	–	26,938	3,000	3,000	12,860	–	(3,000)
59	Training, Workshops, Exam Fees	709	1,500	1,652	2,000	2,000	888	3,000	1,000
60	Association Membership Fees	1,063	500	1,367	1,000	1,100	602	1,500	400
61	Traffic Counts - Contracted Services	8,273	5,000	25,894	17,500	17,500	6,887	25,000	7,500
62	Job Costing Equipment	–	–	3,381	800	900	1,789	3,500	2,600
63	Staff Mileage	331	50	679	100	200	328	500	300
64	Uniforms/Supplies	39	240	250	500	500	504	500	–
Total		147,816	145,430	201,720	165,860	238,734	137,050	325,900	87,166
Transit									
65	Transit Passenger Revenue	(47,706)	(126,000)	(67,166)	(65,000)	(50,000)	(37,702)	(55,000)	(5,000)
66	Bus Pass Revenue	(140,877)	(230,000)	(80,650)	(100,000)	(125,000)	(52,482)	(110,000)	15,000
67	Bus Ticket Revenue	(119,698)	(105,000)	(98,859)	(110,000)	(115,000)	(58,543)	(110,000)	5,000
68	Facility Rental Income	(12,756)	(14,000)	(12,756)	(14,000)	(14,000)	(10,991)	(14,000)	–
69	Other Revenue	(78,777)	(15,000)	(27,743)	(15,000)	(15,000)	–	(15,000)	–
70	Solar Revenue	–	–	–	–	–	–	(65,000)	(65,000)
71	Reg Full-time Salaries & Wages	–	–	–	–	33,001	–	–	(33,001)
72	Distributed Wages	49,049	37,320	51,462	38,150	38,760	39,826	193,000	154,240
73	Statutory Benefits	–	–	–	–	3,205	–	–	(3,205)
74	Distributed Benefits	3,500	–	3,975	–	3,832	3,551	–	(3,832)
75	Employer Benefits	–	–	–	–	6,460	–	–	(6,460)
76	OMERS	–	–	–	–	2,890	–	–	(2,890)
77	Job Costing Labour	23,899	26,000	28,022	26,000	26,000	16,909	–	(26,000)
78	Association Membership Fees	1,267	1,200	1,299	1,250	1,300	1,353	1,400	100
79	Advertising, Marketing & Prom.	–	3,000	106	3,000	3,000	–	3,000	–
80	GPS Maintenance	2,141	22,000	60,051	30,000	25,000	8,867	26,000	1,000
81	Conventional Bus Service	688,151	815,000	892,235	840,000	865,000	508,045	885,000	20,000
82	Paratransit Service	602,377	710,000	738,668	790,000	810,000	417,850	830,000	20,000
83	Ticket Sales Commission Fee	2,689	3,000	4,272	3,000	3,000	2,422	3,500	500
84	Building Maintenance/Repair	11,593	7,000	3,233	7,000	10,000	1,009	10,000	–
85	Vehicle Repairs & Maintenance	149,449	220,000	172,540	205,000	160,000	92,602	160,000	–
86	Job Costing Subcontractors	229	500	583	500	500	409	25,500	25,000
87	Vehicle Rent/Lease	151,046	175,000	94,333	160,000	150,000	79,401	100,000	(50,000)
88	Operating Equipment Rent/Lease	250	1,000	–	–	–	–	–	–
89	Job Costing Equipment	4,026	5,500	9,285	4,700	4,800	3,769	5,500	700
90	Telephone/Fax Services	3,139	700	3,169	1,500	2,500	1,609	3,100	600
91	Courier	713	1,000	1,001	1,100	1,100	1,199	1,000	(100)
92	Printing	2,003	2,600	5,946	2,600	2,500	702	3,100	600
93	Service Charges	927	225	995	500	500	651	1,000	500
94	Fuel Surcharge	51,622	(7,500)	45,441	35,000	45,000	18,467	50,000	5,000
95	Transfer from Provincial Gas Tax	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	–
Total		1,077,255	1,262,545	1,558,441	1,574,300	1,608,348	767,923	1,661,100	52,752
Railway Maintenance									
96	Railway Crossing Maintenance - CNR	41,650	36,000	45,028	36,000	38,000	33,237	43,000	5,000
97	Maintenance Contracts - CPR	–	250	2,026	250	250	243	1,000	750
98	Railway Maintenance - OSR	20,796	17,600	19,608	17,800	18,000	17,315	20,000	2,000
99	Railway Maintenance - PSTR	6,727	19,000	3,880	10,000	12,000	5,592	6,000	(6,000)
Total		69,174	72,850	70,542	64,050	68,250	56,387	70,000	1,750
Traffic Signals									
100	Distributed Wages	7,740	6,200	8,169	6,480	6,300	5,845	11,000	4,700
101	Distributed Benefits	565	1,560	602	1,750	1,924	475	–	(1,924)
102	Traffic Signals Maintenance Contract	168,717	170,000	281,868	175,000	175,000	71,102	200,000	25,000
103	Electricity (Hydro)	35,623	32,000	42,782	32,000	36,750	21,445	40,000	3,250
Total		212,645	209,760	333,422	215,230	219,974	98,867	251,000	31,026
Streetlighting									
104	Distributed Wages	23,256	18,540	24,546	19,370	18,830	17,563	33,100	14,270
105	Distributed Benefits	1,697	4,695	1,809	5,255	5,771	1,427	–	(5,771)

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
106	Street Lighting Maint Contract	195,184	235,000	170,986	240,000	240,000	121,793	210,000	(30,000)
107	Special Projects	–	15,000	–	15,000	–	–	–	–
108	Electricity (Hydro)	493,045	500,000	511,663	475,000	495,000	258,790	520,000	25,000
	Total	713,182	773,235	709,003	754,625	759,601	399,574	763,100	3,499
Crossing Guards									
109	Reg Part-time Salaries & Wages	45,641	40,700	34,317	35,550	36,570	22,453	39,000	2,430
110	Statutory Benefits	2,812	3,970	1,872	3,620	3,630	1,165	3,900	270
111	OMERS	–	3,510	–	3,200	–	–	–	–
112	Safety Wear & Supplies	2,114	750	254	750	1,750	294	1,500	(250)
113	Uniforms/Supplies	176	1,400	–	1,000	875	–	900	25
	Total	50,744	50,330	36,443	44,120	42,825	23,913	45,300	2,475
By-law Enforcement									
114	By-Law Enforcement Order Recovery	–	–	664	(8,000)	(15,000)	–	(15,000)	–
115	By-law Enforcement Labour Recovery	(8,347)	(4,000)	(14,312)	(2,500)	(2,500)	(44,935)	(4,500)	(2,000)
116	Taxi & Drivers Licence Fee	(4,558)	(3,000)	(4,495)	(4,000)	(4,500)	(4,365)	(5,000)	(500)
117	Reg Full-time Salaries & Wages	66,618	290,490	72,648	268,360	314,382	59,096	686,200	371,818
118	Distributed Wages	5,667	14,100	18,293	16,000	16,000	14,555	(480,200)	(496,200)
119	Overtime	3,110	4,000	2,348	5,000	5,000	2,221	8,000	3,000
120	Statutory Benefits	6,001	18,580	6,578	27,740	30,800	6,030	61,000	30,200
121	Distributed Benefits	1,818	4,970	2,045	–	–	1,711	–	–
122	Employer Benefits	10,040	25,760	10,715	41,810	46,110	9,414	93,200	47,090
123	OMERS	6,293	17,410	7,048	25,840	29,740	6,088	66,400	36,660
124	Training, Workshops, Exam Fees	6,488	5,000	2,692	6,000	6,000	11,284	6,000	–
125	Association Membership Fees	362	350	489	500	500	502	500	–
126	Subcontractors	–	–	22,565	–	–	769	–	–
127	Telephone/Fax Services	954	500	1,421	500	1,000	1,206	1,200	200
128	Office Supplies	722	2,000	1,129	1,500	1,500	366	2,000	500
129	Uniforms/Supplies	1,549	2,000	4,935	3,000	3,000	2,422	3,200	200
130	Internal Fleet Services Charges	10,555	5,000	7,503	10,000	11,000	2,937	11,000	–
	Total	107,273	383,160	142,263	391,750	443,032	69,302	434,000	(9,032)
Parking Enforcement									
131	Parking Meter Fees	(2,490)	(4,000)	(3,327)	(3,000)	(3,000)	(2,332)	(3,000)	–
132	Parking Permits Fees	(108,779)	(75,000)	(92,653)	(75,000)	(100,000)	(66,622)	(100,000)	–
133	Overnight Parking Permit Fees	(7,648)	(6,000)	(9,088)	(5,000)	(7,000)	(1,434)	(7,000)	–
134	Parking - Initial Stage/Fine	(55,330)	(75,000)	(44,810)	(60,000)	(50,000)	(34,311)	(50,000)	–
135	Cancellation Fee	–	(100)	–	–	–	–	–	–
136	Reg Full-time Salaries & Wages	211,905	–	245,048	–	–	201,180	–	–
137	Distributed Wages	–	–	–	–	–	–	231,200	231,200
138	Premium overtime/Standby	13,153	–	12,193	–	–	9,231	9,000	9,000
139	Overtime	10,301	–	9,863	–	–	8,958	–	–
140	Statutory Benefits	22,518	–	25,860	–	–	21,545	–	–
141	Employer Benefits	23,911	–	28,225	–	–	28,380	–	–
142	OMERS	20,630	–	24,190	–	–	20,453	–	–
143	Job Costing Labour	19,162	2,000	16,134	5,000	5,000	11,724	–	(5,000)
144	Advertising, Marketing & Prom.	–	150	–	150	150	–	–	(150)
145	Security Contract	271	450	328	450	450	444	400	(50)
146	Parking Ticket Software	–	25,000	–	30,000	25,000	–	25,000	–
147	Hardware Support	103	25,000	–	30,000	25,000	–	25,000	–
148	Job Costing Equipment	12,119	500	9,829	3,500	3,700	4,477	8,500	4,800
149	Job Costing Subcontractors	1,450	750	598	1,000	1,000	–	1,000	–
150	Property Taxes	1,846	1,800	–	1,900	2,000	3,955	2,100	100
151	Printing	(1,309)	2,250	–	2,300	2,300	3,224	2,000	(300)
152	Staff Mileage	480	50	–	500	500	420	500	–
153	Service Charges	5,527	2,000	5,080	4,000	4,500	3,457	5,000	500
154	General Supplies	17	3,000	142	1,000	1,000	226	1,000	–
155	Uniforms/Supplies	–	–	2,068	–	–	2,942	–	–
156	Electricity (Hydro)	3,318	3,150	3,859	3,200	3,500	1,665	3,800	300
157	Job Costing Materials	1,757	500	1,668	1,000	1,500	–	1,800	300
158	Internal Fleet Services Charges	724	–	–	–	–	–	–	–

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Total		173,637	(93,500)	235,206	(59,000)	(84,400)	217,582	156,300	240,700
Animal Control									
159	Animal Impound Fees	(30,840)	(25,000)	(16,881)	(25,000)	(25,000)	(1,890)	(25,000)	—
160	Donations Received	(916)	(1,000)	(2,381)	(1,000)	(1,000)	(75)	(1,000)	—
161	Recoveries	(56,534)	(65,000)	(67,609)	(45,000)	(52,000)	(70,736)	(55,000)	(3,000)
162	Dog Tag Revenue	(50)	—	—	—	—	—	—	—
163	Reg Full-time Salaries & Wages	117,721	121,950	122,952	149,030	169,592	97,799	—	(169,592)
164	Reg Part-time Salaries & Wages	1,772	—	—	—	—	—	—	—
165	Distributed Wages	—	—	—	—	—	—	254,400	254,400
166	Premium overtime/Standby	2,576	15,700	3,647	16,000	16,000	2,094	7,000	(9,000)
167	Overtime	5,100	5,500	11,332	6,000	7,500	4,984	8,000	500
168	Statutory Benefits	11,923	22,240	13,939	14,780	16,070	11,223	—	(16,070)
169	Employer Benefits	19,559	37,520	20,912	24,710	29,580	18,520	—	(29,580)
170	OMERS	10,934	19,980	13,134	13,410	15,120	10,784	—	(15,120)
171	Training, Workshops, Exam Fees	2,395	3,000	26	3,000	3,000	231	3,000	—
172	Legal Fees and Expenses	—	250	—	250	500	—	500	—
173	Advertising, Marketing & Prom.	—	400	339	400	500	361	700	200
174	Service Agreements - Animal Welfare	20,536	22,000	18,800	22,000	22,000	5,500	22,000	—
175	Telephone/Fax Services	2,331	1,650	2,386	2,000	2,200	1,182	2,400	200
176	Community Cat Spay/Neuter	3,542	4,000	9,921	4,000	4,000	4,995	4,000	—
177	Medical Services	64,654	20,000	65,373	40,000	50,000	54,228	60,000	10,000
178	Medical Services - Wildlife	3,479	2,000	6,202	3,000	10,000	2,564	10,000	—
179	Service Charges	1,987	1,300	1,918	1,500	2,000	576	2,000	—
180	Program Supplies	5,705	10,000	20,138	10,000	15,000	14,557	18,000	3,000
181	Community Cat Shelter	545	600	257	600	600	—	600	—
182	Uniforms/Supplies	1,885	1,500	1,202	2,000	2,000	999	2,000	—
183	Tools & Equipment Replacement	—	—	4,764	1,000	—	16	—	—
184	Internal Fleet Services Charges	4,826	5,000	11,210	6,000	6,500	3,695	7,500	1,000
185	Building Maintenance/Repair	2,594	3,000	19,912	3,000	3,200	1,688	3,500	300
186	Telephone/Fax Services	2,419	2,300	2,456	3,000	3,000	1,598	3,000	—
187	General Supplies	15,176	—	2,288	1,500	6,500	4,842	7,000	500
188	Janitorial Supplies	1,706	3,000	7,125	3,000	3,000	3,797	3,500	500
189	Electricity (Hydro)	2,788	2,000	3,606	2,500	2,900	1,292	3,200	300
190	Utilities - Water/Sewer	823	650	1,290	1,000	1,200	875	1,200	—
191	Natural gas	3,638	2,000	2,736	3,100	4,200	2,511	4,200	—
Total		222,273	216,540	280,995	265,780	318,162	178,207	346,700	28,538
Fleet									
192	Recoveries/Sundry User Groups	(1,177,229)	(1,089,650)	(1,471,442)	(1,200,000)	(1,277,000)	(1,073,096)	(1,407,200)	(130,200)
193	Reg Full-time Salaries & Wages	205,371	204,090	240,683	252,990	283,665	197,954	329,000	45,335
194	Distributed Wages	—	—	—	—	11,775	—	16,500	4,725
195	Premium overtime/Standby	16,900	16,550	17,030	16,550	17,000	12,190	17,500	500
196	Overtime	11,985	14,000	13,240	15,000	15,000	4,590	15,000	—
197	Benefits Clearing	(280,083)	(275,000)	(337,266)	(331,100)	(331,100)	(260,893)	—	331,100
198	Statutory Benefits	19,352	19,630	25,055	23,430	26,640	21,073	29,900	3,260
199	Distributed Benefits	—	—	—	—	3,725	—	—	(3,725)
200	Employer Benefits	30,510	29,790	30,471	40,030	41,280	35,397	49,000	7,720
201	OMERS	21,068	18,500	24,650	22,700	24,670	19,829	31,000	6,330
202	Job Costing Labour	255,194	255,000	309,504	305,000	305,000	241,016	—	(305,000)
203	Training, Workshops, Exam Fees	1,760	3,000	1,922	3,000	4,000	1,008	4,000	—
204	Contracted Services	1,155	—	878	—	—	—	—	—
205	Vehicle Repair Subcontractors	200,805	234,440	226,104	196,600	167,400	174,948	173,900	6,500
206	Subcontractors	—	—	—	—	—	476	—	—
207	Telephone/Fax Services	734	500	731	700	760	353	800	40
208	MTO Reports	51	150	847	100	100	51	100	—
209	Uniforms/Supplies	1,725	4,000	2,032	5,000	5,000	4,330	5,500	500
210	Gasoline - Operating	426,044	330,000	424,952	375,000	410,000	295,788	425,000	15,000
211	Job Costing Materials	322,015	235,000	442,056	275,000	300,000	355,858	310,000	10,000
Total		57,357	—	(48,553)	—	7,915	30,872	—	(7,915)
Capital Works									

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
212	Municipal Consent Review	–	–	–	–	–	–	(12,000)	(12,000)
213	ECA Transfer of Review	–	–	–	–	–	–	(25,000)	(25,000)
214	Reg Full-time Salaries & Wages	278,320	316,770	308,949	312,540	292,255	225,162	853,400	561,145
215	Reg Part-time Salaries & Wages	2,551	–	(1,493)	–	–	–	–	–
216	Distributed Wages	–	–	–	–	–	–	(771,400)	(771,400)
217	Overtime	21,915	18,000	24,784	20,000	22,000	21,737	24,000	2,000
218	Statutory Benefits	25,908	26,020	25,932	25,270	23,810	23,273	70,600	46,790
219	Employer Benefits	32,666	39,050	34,693	40,150	39,060	29,056	108,200	69,140
220	OMERS	28,725	32,230	31,313	31,750	28,750	23,638	86,400	57,650
221	Training, Workshops, Exam Fees	13,695	10,000	10,152	14,000	14,000	5,308	14,000	–
222	Conference Fees	–	1,500	–	2,000	2,000	–	2,000	–
223	Association Membership Fees	4,562	2,500	2,559	2,500	3,500	2,967	3,500	–
224	Bi-annual Bridge and Culvert inspections	–	1,000	12,109	15,000	15,000	9,515	17,500	2,500
225	Vehicle Rentals	1,831	4,000	–	5,000	6,000	36	6,000	–
226	Telephone/Fax Services	3,689	3,000	3,960	3,100	3,500	1,726	4,200	700
227	Staff Mileage	–	50	–	50	50	–	50	–
228	Multi-Funct Printer Supplies	–	3,000	3,006	3,000	3,000	1,731	3,000	–
229	Uniforms/Supplies	1,403	1,700	3,797	2,400	2,500	1,680	2,800	300
230	Surveying Supplies/Repair	16,732	13,000	5,945	10,000	10,000	2,084	10,000	–
231	Equipment & Supplies	2,658	1,500	140	1,500	1,500	252	1,500	–
232	Books & Subscriptions	274	100	–	200	500	109	500	–
233	Internal Fleet Services Charges	7,661	9,000	7,957	9,000	9,500	3,303	9,500	–
Total		442,590	482,420	473,803	497,460	476,925	351,576	408,750	(68,175)
Development & Compliance									
234	Internal Subdivision Recovery	(167,000)	(200,000)	(184,916)	(168,950)	(185,960)	(300,958)	(231,000)	(45,040)
235	Site Plan Review Fee	(9,000)	(10,000)	(9,000)	(10,000)	(10,000)	(7,500)	(10,000)	–
236	ECA Transfer of Review	–	(5,000)	–	(5,000)	(3,000)	–	–	3,000
237	Reg Full-time Salaries & Wages	98,365	115,830	113,110	115,030	119,480	92,708	561,400	441,920
238	Distributed Wages	–	–	–	–	–	–	(558,700)	(558,700)
239	Overtime	4,494	750	2,066	1,000	2,500	929	3,500	1,000
240	Statutory Benefits	9,105	8,730	8,637	8,580	9,060	8,124	41,400	32,340
241	Employer Benefits	8,662	12,620	13,245	13,350	17,660	12,855	73,300	55,640
242	OMERS	10,461	12,380	12,481	12,240	12,760	10,362	61,100	48,340
243	Training, Workshops, Exam Fees	1,091	2,000	20	3,000	3,000	–	3,000	–
244	Conference Fees	2,442	2,000	–	1,500	2,000	–	2,000	–
245	Association Membership Fees	1,130	2,000	1,046	2,000	2,000	662	2,000	–
246	Legal Expenses	15,166	2,500	200	5,000	6,000	10,229	6,500	500
247	Engineering Services	–	–	–	–	–	–	–	–
248	Advertising	6,643	500	2,486	1,000	1,500	–	2,500	1,000
249	Vehicle Rental	7,779	5,400	24,836	6,000	7,000	9,012	10,000	3,000
250	Telephone/Fax Services	–	–	–	–	–	594	500	500
251	Staff Mileage	251	250	78	500	500	–	500	–
252	Uniforms/Supplies	838	1,000	1,062	1,000	1,000	500	2,000	1,000
253	Equipment Purchases	4,557	10,000	7,388	7,500	7,500	318	7,500	–
254	Equipment Maintenance	–	250	–	250	–	–	–	–
255	Special Projects	–	–	–	–	–	–	15,000	15,000
256	Internal Fleet Services Charges	5,016	5,000	7,260	6,000	7,000	3,681	7,500	500
Total		–	(33,790)	0	–	(0)	(158,482)	0	0
Waste Management									
257	Misc. Recoveries	(28,407)	(30,000)	(49,732)	(30,000)	(30,000)	(37,724)	(45,000)	(15,000)
258	Bluebox Recoveries	(324,969)	–	(644,474)	(625,000)	(640,000)	(430,288)	(6,500)	633,500
259	WDO Recoveries	(109,130)	(280,000)	–	–	–	–	–	–
260	Recyclable Material Revenue	(100,097)	(210,000)	–	–	–	–	–	–
261	Reg Full-time Salaries & Wages	108,618	108,620	109,453	108,620	111,738	78,539	–	(111,738)
262	Distributed Wages	–	–	–	–	–	–	164,900	164,900
263	Statutory Benefits	7,134	7,350	7,540	7,400	7,830	7,018	–	(7,830)
264	Employer Benefits	12,616	12,530	13,240	13,520	15,510	10,882	–	(15,510)
265	OMERS	12,302	12,180	12,302	12,070	11,950	8,831	–	(11,950)
266	Job Costing Labour	–	–	–	–	6,700	18,142	–	(6,700)
267	Association Membership Fees	–	500	–	500	500	–	500	–

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
268	Advertising	12,812	20,000	16,268	25,000	20,000	17,139	20,000	—
269	Public Space Recycling Replacement	—	5,000	—	5,000	5,000	—	5,000	—
270	Job Costing Equipment	—	—	—	—	800	2,843	1,500	700
271	Staff Mileage	—	250	—	250	250	—	250	—
272	Sharps Bin Collection	19,090	55,000	45,263	75,000	15,000	33,520	20,000	5,000
273	Leaf & Yard Waste Collection	104,631	107,000	111,629	90,000	100,000	56,780	—	(100,000)
274	Organics Collection	461,441	425,000	487,477	425,000	440,000	334,655	515,000	75,000
275	Organics Processing	427,191	360,000	383,161	375,000	400,000	334,205	400,000	—
276	Recycling Collection	545,089	475,000	567,077	500,000	545,000	399,052	—	(545,000)
277	Recycling Processing	90,979	240,000	—	—	—	—	—	—
278	Residual Waste Collection	1,010,783	900,000	1,067,408	900,000	975,000	747,861	1,130,000	155,000
279	Residual Waste Disposal	560,912	475,000	544,349	475,000	525,000	496,321	550,000	25,000
280	Uniforms/Supplies	—	300	—	300	300	—	300	—
281	Purchase of Recycling Boxes	—	18,000	40,163	18,000	18,000	—	—	(18,000)
282	Green Cart Replacement	62,848	60,000	84,543	70,000	70,000	65,360	70,000	—
283	Revenue from Other Municipalities	(109,633)	(110,000)	(116,540)	(105,000)	(110,000)	(104,602)	(125,000)	(15,000)
284	Household Hazardous Waste Recovery	(3,648)	(4,000)	(7,015)	(3,000)	(3,000)	(3,391)	(40,000)	(37,000)
285	Revenue Generated at CRC Depot	(317,612)	(700,000)	(606,380)	(550,000)	(495,000)	(366,197)	(540,000)	(45,000)
286	Contracted Services - Grass Cutting/Snow	20,726	20,000	30,768	22,500	25,000	23,174	27,000	2,000
287	Community Recycling Centre Operation	346,630	475,000	770,530	445,000	425,000	368,714	450,000	25,000
288	CRC Scales	6,281	5,000	9,500	8,000	8,000	6,194	8,000	—
289	CRC Waste Disposal	279,116	350,000	288,913	350,000	315,000	198,913	300,000	(15,000)
290	Contracted Janitorial Services	4,709	3,000	4,984	3,000	3,500	5,069	4,000	500
291	Contracted Building Maintenance	9,660	2,000	8,246	4,000	9,000	3,329	9,000	—
292	Household Hazardous Waste	147,414	50,000	147,012	75,000	140,000	102,682	147,000	7,000
293	CRC Supplies	3,911	8,500	7,405	8,750	9,000	5,601	9,500	500
294	Building Maintenance Supplies	2,385	1,000	284	1,000	1,200	151	1,500	300
295	Electricity (Hydro)	7,128	9,000	6,731	9,000	9,000	3,419	9,000	—
296	Utilities - Water/Sewer	140	500	261	500	500	78	500	—
297	Natural gas	8,465	3,500	4,469	5,000	5,500	5,386	6,000	500
Total		3,279,515	2,875,230	3,344,837	2,719,410	2,941,278	2,391,656	3,092,450	151,172
Sewer - Operations									
298	Sewer & Sewage Charges	(33,834)	—	—	—	—	—	—	—
299	Misc. Recoveries	2,443	—	(2,793)	—	—	3,777	—	—
300	Reg Full-time Salaries & Wages	656,070	643,280	519,106	472,600	472,860	359,236	—	(472,860)
301	Reg Part-time Salaries & Wages	15,436	20,950	15,440	21,250	24,200	17,059	—	(24,200)
302	Distributed Wages	39,435	96,670	38,469	83,300	88,000	28,209	956,600	868,600
303	Premium overtime/Standby	15,321	19,000	13,393	18,000	18,000	9,627	18,000	—
304	Overtime	29,859	20,000	16,291	28,000	28,000	14,113	28,000	—
305	Benefits Clearing	(561,552)	(585,000)	(426,388)	(400,000)	(400,000)	(306,993)	—	400,000
306	Statutory Benefits	61,580	64,350	51,266	49,880	53,530	40,629	—	(53,530)
307	Employer Benefits	94,361	93,020	74,651	76,550	87,070	61,206	—	(87,070)
308	OMERS	70,159	68,270	58,747	52,300	53,810	39,116	—	(53,810)
309	Payroll Clearing	—	—	—	—	—	—	—	—
310	Job Costing Labour	317,110	450,000	297,376	290,000	325,000	165,895	—	(325,000)
311	Erosion Control - Storm Structure Repair	4,137	50,000	1,122	40,000	30,000	487	30,000	—
312	Annual Sewer Video Inspection	3,138	20,000	138	20,000	100,000	—	200,000	100,000
313	Job Costing Subcontractors	164,426	149,500	109,680	205,000	165,000	76,887	210,000	45,000
314	Job Costing Equipment	96,053	95,000	108,206	100,000	150,000	61,631	195,000	45,000
315	Leaf & Yard Waste Collection	—	—	—	—	—	—	105,000	105,000
316	Basement Flooding Program	66,744	65,000	120,892	70,000	100,000	111,011	150,000	50,000
317	Office Supplies	8,895	7,000	4,905	7,000	7,000	638	7,000	—
318	Uniforms/Supplies	1,051	5,000	3,150	5,000	5,000	4,129	5,500	500
319	Job Costing Materials	84,612	65,000	73,499	70,000	70,000	25,040	75,000	5,000
320	Transfer to/from Infrastructure Reserve	—	—	—	—	—	—	—	—
321	Transfer to Sewer Reserve	(1,135,444)	(1,347,040)	(1,077,147)	(1,208,880)	(1,377,470)	—	(1,980,100)	(602,630)
Total		—	—	—	—	—	711,696	—	—
Sewer - Pollution Control									
322	Southwold Sanitary Capital Charge	16,735	12,000	9,346	12,000	12,000	9,701	12,000	—
323	Sewer & Sewage Charges	(10,891,901)	(11,780,000)	(11,780,943)	(11,825,000)	(11,500,000)	(6,219,992)	(11,880,000)	(380,000)

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
324	Reg Full-time Salaries & Wages	647,503	711,740	665,430	729,490	732,470	486,237	927,700	195,230
325	Reg Part-time Salaries & Wages	64,833	12,950	84,723	13,180	13,180	63,311	14,900	1,720
326	Distributed Wages	325,397	348,570	314,129	302,970	354,520	239,202	569,800	215,280
327	Premium overtime/Standby	16,400	16,400	16,596	16,500	17,000	12,044	17,500	500
328	Overtime	84,836	20,000	86,436	50,000	65,000	62,943	85,000	20,000
329	Statutory Benefits	64,537	62,100	66,187	62,670	65,210	58,590	80,200	14,990
330	Distributed Benefits	82,647	104,040	75,451	91,800	113,490	63,423	—	(113,490)
331	Employer Benefits	86,172	88,260	84,175	95,780	111,270	69,423	120,400	9,130
332	OMERS	85,430	72,050	76,638	73,130	72,960	58,049	94,300	21,340
333	Legal Fees	3,134	500	1,613	5,000	5,000	—	5,000	—
334	Consulting Services (Eng & Fin)	6,154	5,000	—	5,000	5,000	—	5,000	—
335	Contract Services	6,806	1,500	3,997	3,500	5,000	6,132	5,000	—
336	Billing Services	46,504	200,000	176,312	210,000	225,000	98,478	230,000	5,000
337	Public Works Building Overhead	36,051	75,000	63,817	50,000	50,000	38,370	55,000	5,000
338	SCADA Maintenance	13,949	15,000	13,326	15,000	15,000	18,323	15,000	—
339	Property Taxes	57,391	56,700	58,502	57,600	60,260	30,927	66,000	5,740
340	Insurance	253,570	253,570	291,500	291,500	332,300	332,300	323,200	(9,100)
341	CMMS Support Fee	13,153	23,000	18,743	23,500	24,000	32,516	24,000	—
342	Telephone Services	27,881	35,000	29,617	30,000	30,000	21,498	32,000	2,000
343	Photocopying	723	700	697	700	700	519	700	—
344	Electricity (Hydro)	10,377	11,000	9,913	11,000	11,500	6,219	12,000	500
345	Natural gas	6,388	4,500	4,466	5,500	6,500	3,935	6,700	200
346	Transfer to Sewer Reserve	6,563,999	7,408,000	7,191,358	7,257,580	6,633,540	—	6,587,500	(46,040)
347	City O/H Allocation	158,712	158,700	161,900	161,900	215,100	215,100	221,600	6,500
348	Training, Workshops, Exam Fees	10,279	15,000	22,152	15,000	15,000	10,302	17,500	2,500
349	Association Membership Fees	986	1,100	—	1,500	1,500	464	1,500	—
350	Contracted Services	151,210	150,000	145,281	155,000	158,000	124,339	158,000	—
351	Sludge Hauling	16,334	20,800	17,293	22,500	23,000	11,783	20,000	(3,000)
352	Sludge Disposal Expense	136,642	124,800	170,714	155,000	158,000	82,425	160,000	2,000
353	Contracted Building Maint.	48,954	49,000	48,411	50,000	52,000	42,435	53,000	1,000
354	Telephone/Fax Services	10,185	9,900	11,211	10,300	10,500	8,494	13,000	2,500
355	Courier	285	1,300	334	1,000	1,000	90	1,000	—
356	Photocopying	1,978	1,120	2,106	1,500	1,700	1,692	2,200	500
357	Staff Mileage	661	1,000	1,340	1,000	1,000	1,150	1,500	500
358	Office Supplies	1,715	1,100	1,626	1,200	1,500	1,010	1,600	100
359	Uniforms/Supplies	945	6,000	4,949	6,300	6,500	4,550	7,000	500
360	Equipment Purchases	112,673	107,000	87,291	110,000	113,000	82,847	115,000	2,000
361	Chemicals	638,417	550,000	606,933	625,000	635,000	442,510	635,000	—
362	Internal Fleet Services Charges	22,849	29,000	18,061	30,000	32,000	15,212	32,000	—
363	Building Maint/Repair Supply	14,314	15,900	14,756	16,000	16,200	11,586	16,200	—
364	Janitorial Supplies	2,876	3,000	3,728	3,100	3,200	2,646	3,300	100
365	Health & Safety Supplies	5,975	6,400	8,319	6,500	6,700	5,202	7,500	800
366	Annual Equipment Replacements	303,519	323,000	300,753	325,000	330,000	238,980	330,000	—
367	Equipment Maint/Repair Supply	571	—	—	—	—	—	—	—
368	Electricity (Hydro)	358,937	310,000	367,709	325,000	350,000	205,482	375,000	25,000
369	Utilities - Water/Sewer	37,760	30,000	74,793	36,000	40,000	53,225	45,000	5,000
370	Natural gas	61,790	40,000	47,384	60,000	67,000	32,640	67,000	—
371	Recoveries	—	—	—	—	(50,000)	(30,023)	(50,000)	—
372	SCADA Maintenance	6,611	15,600	16,417	16,000	17,500	15,601	18,000	500
373	Communications SCADA	27,702	36,500	28,977	35,000	35,000	21,022	35,000	—
374	Repairs - St Thomas Pumping Stations	23,838	37,000	3,615	38,000	145,000	103,827	145,000	—
375	Repairs - Central Elgin Pumping Stations	—	—	71,446	—	50,000	56,584	50,000	—
376	Pumping Station Upgrades	115,230	104,000	94,139	105,000	—	—	—	—
377	Electricity - Central Elgin Pumping Stations	10,557	11,000	11,248	11,500	12,000	7,579	12,500	500
378	Electricity - St Thomas Pumping Stations	65,767	61,000	67,058	63,000	66,000	39,231	68,000	2,000
379	Utilities - Water/Sewer	19,618	20,000	26,048	21,000	22,000	14,193	25,000	3,000
380	Natural gas	3,442	3,200	1,978	3,300	3,700	4,475	3,700	—
Total		0	—	0	—	(0)	(2,681,198)	(0)	0
Water Operations									
381	Water Revenues	(10,670,046)	(11,000,000)	(11,223,274)	(11,200,000)	(11,200,000)	(5,610,863)	(11,535,000)	(335,000)
382	Central Elgin Water Revenue	(353,875)	(440,000)	(464,230)	(450,000)	(425,000)	(408,023)	(435,000)	(10,000)

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
383	Southwold Water Revenue	16,532	12,000	10,057	12,000	12,000	9,561	12,000	–
384	Recoveries/Sundry User Groups	(68,704)	(45,000)	(75,223)	(65,000)	(70,000)	(73,445)	(70,000)	–
385	Reg Full-time Salaries & Wages	694,537	720,060	890,366	928,850	929,440	614,190	1,826,600	897,160
386	Reg Part-time Salaries & Wages	816	–	(816)	–	–	–	18,800	18,800
387	Distributed Wages	502,532	538,750	632,749	595,380	607,030	477,646	(52,200)	(659,230)
388	Premium overtime/Standby	13,399	14,000	15,528	15,000	15,000	11,211	17,000	2,000
389	Overtime	31,696	20,000	24,619	30,000	32,000	23,379	35,000	3,000
390	Benefits Clearing	(633,239)	(675,000)	(791,864)	(742,000)	(752,000)	(570,130)	–	752,000
391	Statutory Benefits	64,292	62,060	82,022	81,740	84,260	63,699	165,300	81,040
392	Distributed Benefits	125,992	159,630	159,240	180,070	195,380	132,346	–	(195,380)
393	Employer Benefits	99,158	91,940	124,753	128,270	143,060	102,229	260,500	117,440
394	OMERS	73,452	69,070	95,432	92,090	90,920	63,759	177,300	86,380
395	Job Costing Labour	763,266	755,000	814,025	750,000	750,000	594,505	–	(750,000)
396	Training, Workshops, Exam Fees	13,872	12,000	18,423	12,000	20,000	11,396	20,000	–
397	Association Membership Fees	5,495	3,000	4,586	4,000	4,500	535	4,700	200
398	Medical/Physical Fitness	2,279	–	2,585	500	2,000	2,890	2,200	200
399	Advertising, Marketing & Prom.	–	1,500	–	1,750	1,750	–	1,800	50
400	Contracted Services	26,636	1,500	50,381	25,000	30,000	22,787	40,000	10,000
401	Billing Services	332,493	200,000	176,312	210,000	225,000	164,130	240,000	15,000
402	DWQMS Certification	6,513	5,000	7,286	5,500	10,000	2,137	10,000	–
403	Public Works Building Overhead	22,775	75,000	51,391	50,000	50,000	20,603	55,000	5,000
404	SCADA Maintenance	12,106	20,000	32,649	20,000	25,000	26,109	30,000	5,000
405	Job Costing Subcontractors	138,689	309,500	159,503	200,000	175,000	103,927	175,000	–
406	Job Costing Equipment	100,906	105,000	132,560	110,000	135,000	83,434	135,000	–
407	Property Taxes	4,112	4,050	4,164	4,100	4,290	3,134	4,400	110
408	Insurance	84,040	84,040	98,500	98,500	112,300	112,300	109,200	(3,100)
409	Telephone/Fax Services	8,065	5,000	8,136	6,000	8,000	3,838	8,000	–
410	CMMS/Water Trax Support Fee	7,568	32,000	8,361	33,000	33,000	10,316	20,000	(13,000)
411	Communications SCADA	18,635	25,000	16,560	25,000	25,000	11,988	25,000	–
412	Photocopying	723	600	697	600	700	519	800	100
413	Service Charges	1,814	600	2,204	1,000	1,200	1,961	2,000	800
414	General Supplies	351	10,200	735	5,000	5,500	1,426	4,500	(1,000)
415	Office Supplies	9,100	7,000	5,034	2,000	3,000	933	5,000	2,000
416	Health & Safety Supplies	3,563	–	657	10,000	10,000	852	10,000	–
417	Uniforms/Supplies	647	6,000	8,964	6,000	6,000	6,893	7,800	1,800
418	Primary Water Purchases	2,693,042	2,600,000	3,003,911	2,700,000	2,975,000	2,165,440	3,250,000	275,000
419	Secondary Water Purchases	2,084,445	2,300,000	2,116,655	2,160,000	2,125,000	1,820,983	2,040,000	(85,000)
420	Electricity (Hydro)	82,458	96,660	83,414	80,000	90,000	64,777	92,000	2,000
421	Natural gas	6,253	4,500	4,170	6,000	6,500	3,382	7,000	500
422	Job Costing Materials	261,142	200,000	371,247	300,000	275,000	227,747	300,000	25,000
423	Transfer to Water Reserve Fund	3,302,207	3,498,540	3,225,028	3,455,150	3,064,370	–	2,810,600	(253,770)
424	City O/H Allocation	110,262	110,300	112,500	112,500	164,800	164,800	169,700	4,900
Total		(0)	(500)	0	–	(0)	469,301	(0)	0
Secondary Water Supply System									
425	Recoveries - St. Thomas	(2,084,445)	(2,300,000)	(2,116,655)	(2,160,000)	(2,125,000)	(1,820,983)	(2,040,000)	85,000
426	Recoveries - Southwold/Central Elgin	(1,404,364)	(1,320,000)	(1,584,492)	(1,560,000)	(1,425,000)	(991,443)	(1,620,000)	(195,000)
427	Interest Earned	(272,537)	–	(276,575)	–	–	–	–	–
428	Distributed Wages	28,528	39,040	36,968	45,400	46,000	28,021	152,500	106,500
429	Distributed Benefits	6,874	11,420	8,453	13,300	14,600	6,601	–	(14,600)
430	Job Costing Labour	105,377	55,000	72,244	60,000	70,000	76,336	–	(70,000)
431	Audit Fees	3,816	–	4,020	4,000	5,000	5,611	6,000	1,000
432	Secondary Water System - Contractor	107,322	100,000	71,727	110,000	115,000	81,348	115,000	–
433	Misc. Contracted Services	26,426	35,000	1,505	30,000	30,000	12,316	30,000	–
434	SCADA Maintenance	40,040	15,000	28,892	15,000	20,000	22,955	25,000	5,000
435	Job Costing Subcontractors	48,112	20,000	50,415	20,000	25,000	20,627	35,000	10,000
436	Occupancy Fee	58,756	60,000	58,756	60,000	60,000	58,756	60,000	–
437	Job Costing Equipment	10,450	8,500	9,730	8,500	9,400	10,272	9,500	100
438	Property Taxes	5,048	5,000	5,146	5,100	5,300	(5,146)	–	(5,300)
439	Insurance	27,610	27,610	32,600	32,600	37,200	37,200	36,200	(1,000)
440	CMMS Support Fee	1,387	3,300	1,977	3,300	3,400	3,429	2,500	(900)
441	Communications SCADA	25,546	20,340	26,991	23,300	25,000	18,899	27,000	2,000

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
442	Purchase of Water	2,261,077	2,086,750	2,336,834	2,360,000	2,300,000	1,823,260	2,335,000	35,000
443	Electricity (Hydro)	115,863	250,000	94,018	100,000	110,000	62,013	115,000	5,000
444	Chemicals	2,091	15,000	16,908	10,000	10,000	7,383	10,000	-
445	Job Costing Materials	2,884	1,100	4,768	2,000	3,000	11,023	3,500	500
446	Transfer to/from Reserve Fund	884,139	866,940	1,115,769	817,500	661,100	-	697,800	36,700
Total		-	-	-	-	-	(531,521)	-	0
Total Environmental Services		9,661,066	9,508,035	10,862,069	9,957,055	10,423,991	5,258,965	11,009,800	585,809

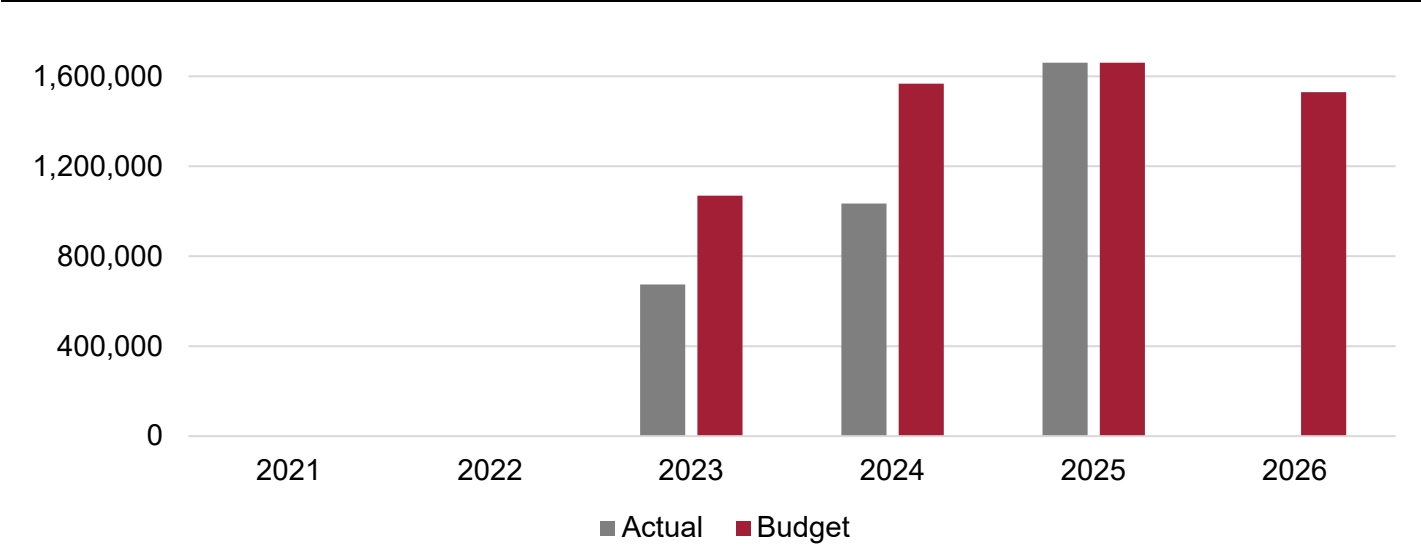
INDUSTRIAL DEVELOPMENT

Industrial Development coordinates the infrastructure, planning, and project delivery required to support industrial growth in the City, ensuring serviced land, transportation connections, and municipal utilities are in place to facilitate new investment, particularly with respect to the Yarmouth Yards Industrial Park. The department is generally funded through development activity.

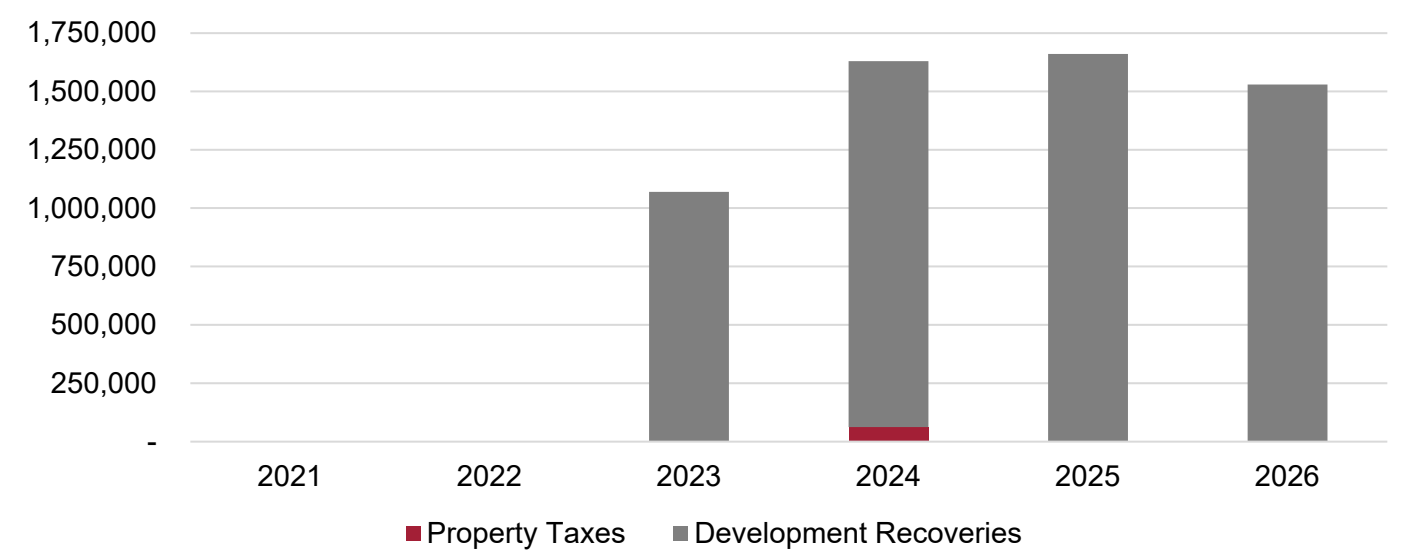
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$0	\$0	\$0	0%	0%

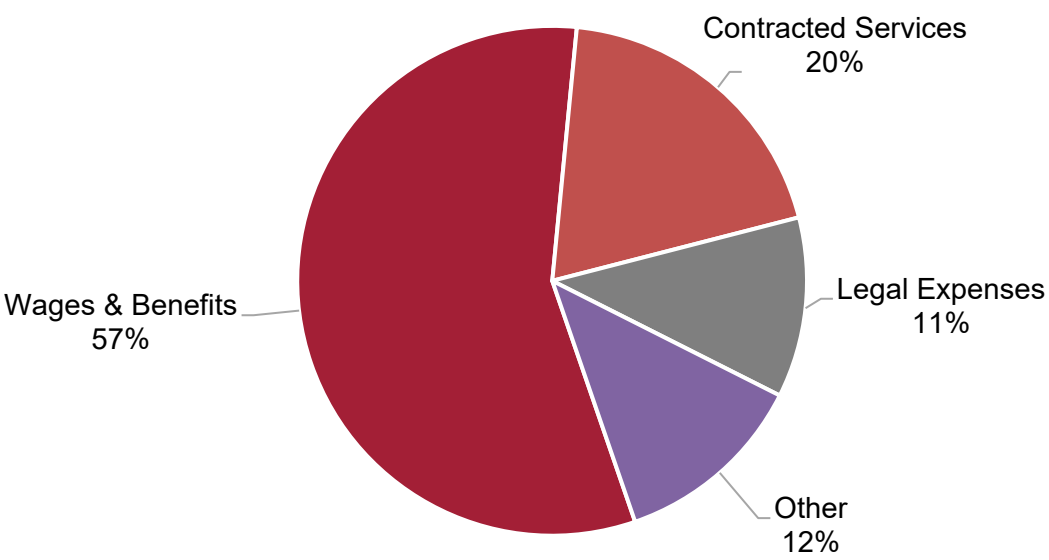
GROSS OPERATING EXPENDITURES



FUNDING SOURCE TRENDS



2026 EXPENDITURES SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages & benefits	68,517
Position removal: 1 Senior Project Manager	(199,200)
Other inflationary and budget maintenance adjustments	158
Reduction to required 2026 development recoveries	130,525
Change in Levy	0

STAFF COMMENTARY

There are no significant changes to this year’s budget or other matters that staff would highlight for consideration.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Industrial Development									
1	Project Recoveries	(645,944)	(1,069,360)	(972,354)	(1,567,160)	(1,660,133)	—	(1,529,608)	130,525
2	Reg Full-time Salaries & Wages	395,375	450,000	645,788	750,000	778,324	553,262	672,800	(105,524)
3	Statutory Benefits	15,164	28,329	38,400	32,490	48,768	41,096	43,950	(4,818)
4	Employer Benefits	35,726	48,474	61,025	60,310	82,501	64,204	75,950	(6,551)
5	OMERS	47,799	51,307	72,237	69,360	90,291	63,721	76,500	(13,791)
6	Meetings/Receptions	25,527	28,500	4,827	38,000	38,000	5,049	38,000	—
7	Legal Fees & Expenses	10,004	131,250	72,410	175,000	175,000	27,078	175,000	—
8	Audit Fees	—	—	—	—	5,250	5,250	5,408	158
9	Advertising, Marketing, Promotion	31,959	67,500	35,766	90,000	90,000	18,243	90,000	—
10	Contracted Services	45,289	223,125	14,845	297,500	297,500	9,324	297,500	—
11	Telephone/Fax Services	25,203	22,500	11,571	30,000	30,000	6,747	30,000	—
12	Staff Mileage	730	1,500	1,287	2,000	2,000	1,183	2,000	—
13	Service Charges	7,597	15,000	10,560	20,000	20,000	11,288	20,000	—
14	Office Supplies	5,572	1,875	3,638	2,500	2,500	1,829	2,500	—
15	Non-Claimable Operating Expenses	28,603	—	62,227	—	—	6,212	—	—
Total		28,603	—	62,227	—	0	814,487	(0)	(0)
Total Industrial Development		28,603	—	62,227	—	0	814,487	(0)	(0)

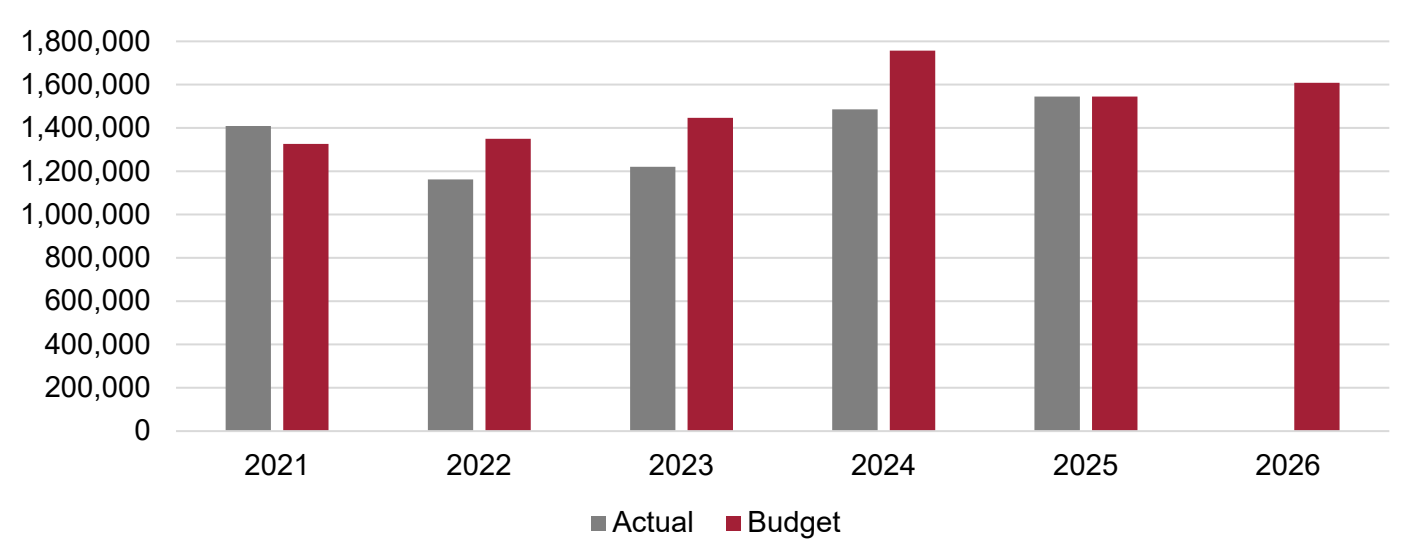
ABOUT THE RECREATION DEPARTMENT

The Recreation Department delivers programs, facilities, and services that promote community wellness, social connection, and active living for residents of all ages. It operates and maintains recreation centres and arenas, supports community events and programming, and works to enhance participation in leisure and cultural activities across the City.

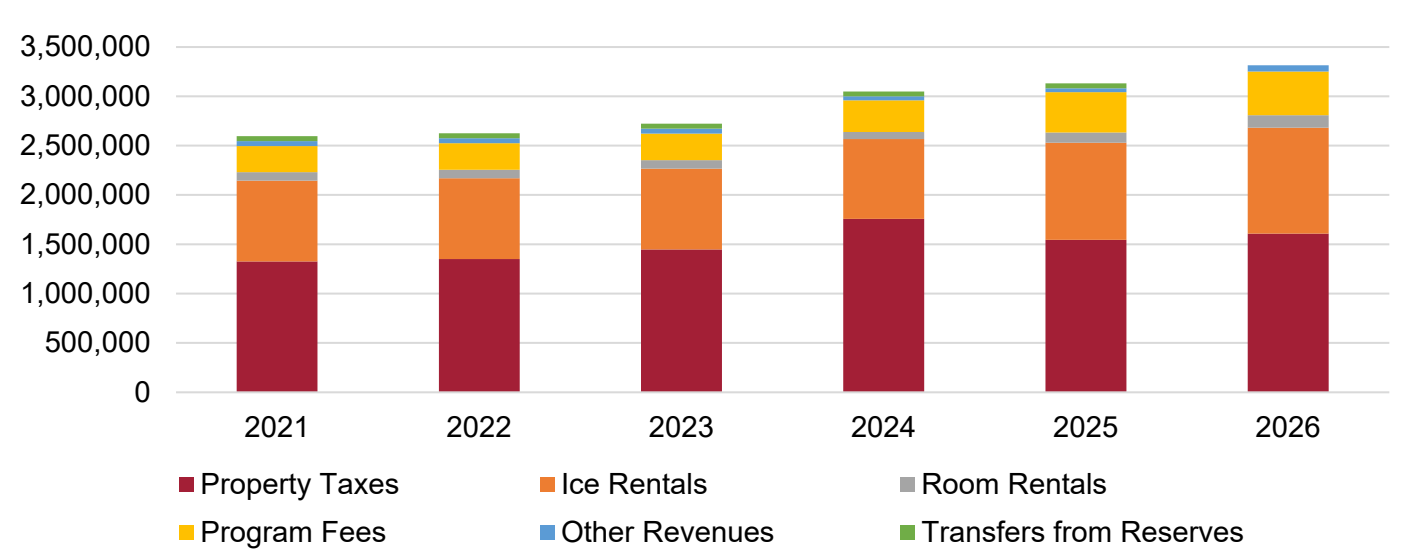
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$1,544,853	\$1,608,444	\$63,591	4.1%	+ 0.09%

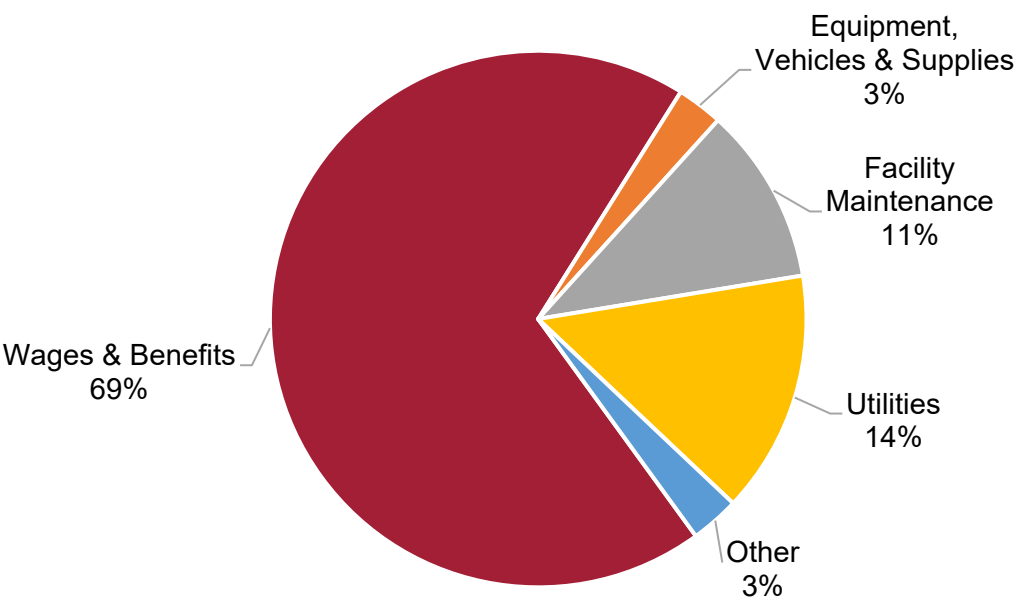
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages & benefits	149,649
Position conversion: part-time customer service representative converted to full-time	30,488
Estimated increases in ice rental and other revenues	(175,150)
Removal of annual transfer from reserves to fund operating costs	50,000
Other inflationary and budget maintenance adjustments	8,604
	63,591

STAFF COMMENTARY

- The department is proposing to increase the Customer Service Representative (CSR) position from part-time to full-time. With the recent elimination of the Program Coordinator role from the administrative office—and the position being moved into a non-union classification that no longer assists with customer service—expanding the CSR role is essential to maintaining a high-calibre “front-of-house” service experience for residents and visitors.
- Increasing the CSR FTE will allow the department to maintain our current level of customer service, ensuring consistent, reliable support to the public.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Operations									
1	Reg Full-time Salaries & Wages	443,720	442,684	478,077	471,571	490,326	363,035	546,636	56,310
2	Reg Part-time Salaries & Wages	25,336	31,864	32,742	31,864	35,369	23,423	–	(35,369)
3	Overtime	1,278	4,060	3,804	2,000	1,200	2,414	1,200	–
4	Statutory Benefits	34,594	37,793	39,919	34,638	39,734	31,878	44,009	4,275
5	Employer Benefits	49,167	52,720	57,811	58,013	66,841	46,223	76,689	9,848
6	OMERS	47,265	49,577	51,568	50,392	53,658	41,263	56,400	2,742
7	Clothing/Uniform Allowance	720	650	–	665	700	357	700	–
8	Conference & Training	4,503	5,000	3,547	5,150	5,000	1,883	5,000	–
9	Association Membership Fees	935	3,000	3,943	2,500	4,500	3,360	4,500	–
10	Promotion/Advertising	2,432	4,000	7,798	2,000	5,000	2,103	5,000	–
11	Consultant Expense	10,246	50,000	1,119	25,000	20,000	17,479	15,000	(5,000)
12	Telephone/Fax Services	539	1,500	295	1,540	1,000	–	500	(500)
13	Printing	–	500	–	2,500	–	–	–	–
14	Photocopying	3,968	7,428	4,069	4,000	4,100	2,809	4,100	–
15	Staff Mileage	198	2,200	1,107	2,200	1,500	822	1,500	–
16	Service Charges	15,174	13,201	20,461	13,500	13,800	19,956	15,000	1,200
17	Office Supplies	9,264	5,192	7,879	5,300	5,400	5,076	5,400	–
18	Books & Subscriptions	–	500	–	510	200	890	100	(100)
19	Transfer from Reserve	–	(50,000)	–	(50,000)	(50,000)	–	–	50,000
20	Brownsfield Properties	–	3,000	–	3,000	3,000	–	2,500	(500)
Total		649,340	664,869	714,139	666,343	701,327	562,970	784,233	82,906
Memorial									
21	Memorial Room Rentals	(10,693)	(14,832)	(17,665)	(10,000)	(8,000)	(8,149)	(8,500)	(500)
22	Ice Rentals - Memorial	(263,570)	(244,389)	(291,679)	(230,000)	(285,000)	(176,991)	(330,000)	(45,000)
23	Storage & Office Rental	(1,948)	(1,250)	(2,105)	(900)	(1,100)	(1,202)	(1,600)	(500)
24	Off Season Floor Rental	–	(8,000)	(2,724)	(500)	(500)	–	(500)	–
25	Concession Revenue	(750)	–	(3,542)	(1,750)	(1,500)	(5,147)	(1,750)	(250)
26	Vending Revenue	–	(1,824)	–	(2,038)	(2,000)	–	(2,400)	(400)
27	Transfer to Community Centres Reserve	–	13,514	–	13,514	–	–	–	–
Total		(276,961)	(256,781)	(317,714)	(231,674)	(298,100)	(191,488)	(344,750)	(46,650)
Joe Thornton Community Centre									
28	Program Revenues	(102,006)	(98,000)	(66,540)	(70,000)	(75,000)	(67,949)	(80,000)	(5,000)
29	Drop-in Skates	(5,171)	(4,120)	(6,934)	(4,000)	(4,700)	(3,589)	(13,000)	(8,300)
30	Jr. B Stars Room Rental	(530)	(2,702)	(539)	(3,600)	–	(417)	(600)	(600)
31	Jr. B Stars Ice Rental	–	(32,692)	–	(35,000)	–	–	–	–
32	Jr. B Advertising Revenue	(3,769)	(3,500)	(4,387)	(3,700)	(3,900)	–	(4,300)	(400)
33	CC Advertising	–	(6,180)	(12,245)	(7,000)	(6,500)	(4,927)	(10,000)	(3,500)
34	JTCC Room Rentals	(53,161)	(30,000)	(57,722)	(30,000)	(57,000)	(47,114)	(67,000)	(10,000)
35	Ice Rental - JTCC	(672,493)	(575,000)	(735,543)	(580,000)	(700,000)	(430,415)	(743,000)	(43,000)
36	Storage & Office Rental	(10,555)	(6,200)	(10,907)	(4,300)	(11,700)	(8,874)	(12,000)	(300)
37	Off-Season Floor Rentals	(23,188)	(25,750)	(22,489)	(25,400)	(24,000)	(37,879)	(37,000)	(13,000)
38	Concession Revenue	(2,037)	(15,600)	(4,361)	(4,200)	(4,200)	(7,170)	(4,200)	–
39	Vending Revenue	(2,489)	(8,000)	(10,260)	(4,077)	(8,000)	–	(10,600)	(2,600)
40	ATM Revenue	(312)	(800)	(179)	(800)	(500)	–	(500)	–
41	Pro Shop Revenue	–	(1,600)	–	(2,600)	–	–	–	–
42	Walking Track Donations	–	(100)	–	(100)	(50)	–	(50)	–
43	Misc Recoveries- JTCC	(10,584)	–	(307)	–	–	(3)	–	–
44	Reg Part-time Salaries & Wages	37,682	57,091	65,744	82,032	89,536	52,662	93,684	4,148
45	Statutory Benefits	1,806	5,813	3,134	8,353	8,899	2,367	9,578	680
46	OMERS	586	5,138	1,405	7,383	7,833	631	8,432	598
47	Training, Workshops, Exam Fees	1,688	4,000	2,611	1,000	2,500	3,188	2,500	–
48	Telephone/Fax Services	751	1,000	390	–	650	179	400	(250)
49	Program Supplies	6,510	6,500	7,872	6,000	8,500	4,561	8,500	–
50	Transfer to Community Centres Reserve	–	30,385	–	30,385	–	–	–	–
Total		(837,273)	(700,316)	(851,254)	(639,624)	(777,632)	(544,750)	(859,156)	(81,524)
Day Camp									
51	Day Camp Revenue	(134,225)	(67,500)	(146,625)	(126,000)	(196,000)	(205,099)	(210,000)	(14,000)
52	Reg Part-time Salaries & Wages	101,488	55,658	135,390	114,016	154,680	179,532	160,955	6,275
53	Overtime	608	–	–	–	–	1,193	–	–
54	Statutory Benefits	6,162	5,667	8,976	11,609	15,373	11,525	16,456	1,083
55	OMERS	1,116	5,009	1,901	10,261	13,533	1,812	14,486	953

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
56	Training, Workshops, Exam Fees	–	1,000	692	4,000	2,000	174	1,000	(1,000)
57	Telephone/Fax Services	–	–	285	1,000	500	47	300	(200)
58	Camp Program Supplies	12,121	4,500	13,764	5,500	14,000	10,786	14,000	–
Total		(12,729)	4,334	14,383	20,386	4,086	(30)	(2,804)	(6,889)
50+ Hockey									
59	50+ Hockey Registration	(39,285)	(38,645)	(52,217)	(40,000)	(45,000)	(1,238)	(52,000)	(7,000)
60	50+ Officials	5,200	10,000	17,760	10,000	14,450	7,825	18,800	4,350
61	50+ Hockey Program Supplies	3,945	600	2,710	600	600	1,865	600	–
Total		(30,140)	(28,045)	(31,747)	(29,400)	(29,950)	8,452	(32,600)	(2,650)
Spring Hockey									
62	Spring Hockey Registration	–	(37,500)	(38,355)	(37,500)	(40,000)	(43,727)	(47,000)	(7,000)
63	Promotion/Advertising	–	4,000	3,713	1,000	1,000	4,535	1,000	–
64	Spring Hockey Officials	–	5,000	2,177	3,000	3,000	2,304	2,500	(500)
65	Spring Hockey Program Supplies	2,251	2,500	3,166	4,000	5,000	5,834	8,000	3,000
Total		2,251	(26,000)	(29,299)	(29,500)	(31,000)	(31,054)	(35,500)	(4,500)
Public Skate									
66	Public Skate Admissions	(5,480)	(4,500)	(3,335)	(4,600)	(5,000)	(1,922)	–	5,000
67	Reg Part-time Salaries & Wages	908	4,650	586	–	–	–	–	–
68	Statutory Benefits	–	473	–	–	–	–	–	–
69	OMERS	–	419	–	–	–	–	–	–
Total		(4,572)	1,042	(2,749)	(4,600)	(5,000)	(1,922)	–	5,000
Skateboard Park									
70	Skateboard Park Supplies	1,802	3,500	212	3,500	3,500	1,380	3,000	(500)
Total		1,802	3,500	212	3,500	3,500	1,380	3,000	(500)
Jaycee Pool									
71	Admissions	(13,720)	(10,600)	(14,429)	(12,000)	(9,000)	(20,527)	(14,000)	(5,000)
72	Concession Revenue	–	(200)	–	–	–	–	–	–
73	Staff Uniform Recovery	–	(1,500)	–	–	–	–	–	–
74	Instructional Fees	(34,901)	(22,728)	(38,625)	(43,000)	(48,000)	(44,833)	(54,000)	(6,000)
75	Miscellaneous	–	(2,000)	–	(500)	(200)	–	(7,500)	(7,300)
76	Reg Part-time Salaries & Wages	87,687	59,755	85,914	79,437	86,392	101,439	86,226	(166)
77	Overtime	389	–	1,513	400	400	5,546	1,000	600
78	Statutory Benefits	5,438	6,565	5,267	7,799	8,586	7,272	8,816	230
79	OMERS	537	5,676	812	6,874	7,268	1,179	7,462	194
80	Association Membership Fees	1,119	1,000	325	1,030	1,000	2,220	750	(250)
81	Promotion/Advertising	–	1,200	1,327	500	300	3,059	1,000	700
82	Telephone/Fax Services	1,087	883	1,445	400	600	964	1,000	400
83	Staff Mileage	255	100	–	103	100	136	50	(50)
84	Office Supplies	3,422	2,100	2,300	2,163	3,000	2,425	2,500	(500)
85	Uniforms/Supplies	1,169	2,000	1,953	1,500	1,500	528	2,000	500
Total		52,484	42,251	47,802	44,706	51,946	59,408	35,304	(16,642)
Music in the Park									
86	Promotion/Advertising	382	750	572	750	750	–	500	(250)
87	Music in the Park Contracted Service	–	2,676	–	500	500	–	500	–
Total		382	3,426	572	1,250	1,250	–	1,000	(250)
Movies in the Park									
88	Promotion/Advertising	–	500	–	500	500	–	500	–
89	Equipment Rental	1,221	3,745	2,000	2,700	2,500	–	2,000	(500)
Total		1,221	4,245	2,000	3,200	3,000	–	2,500	(500)
Canada Day									
90	Federal Grant	(5,000)	(2,500)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	–
91	Canada Day Revenue	(5,066)	(2,500)	(5,000)	(6,000)	(5,000)	(5,000)	(5,000)	–
92	Promotion/Advertising	465	500	1,107	500	600	1,154	750	150
93	Miscellaneous Services	7,175	6,000	6,464	7,000	6,500	5,250	7,000	500
94	Equipment Rental	3,946	6,000	8,136	5,500	8,100	10,193	10,000	1,900
95	Fireworks	25,440	22,000	20,352	21,000	21,000	23,405	21,000	–
96	Canada Day - Entertainment	2,754	3,500	2,892	4,000	3,000	3,468	3,000	–
97	Electricity (Hydro)	–	500	–	500	500	–	500	–
Total		29,714	33,500	28,950	27,500	29,700	33,470	32,250	2,550
Building - Memorial									
98	Reg Full-time Salaries & Wages	109,233	193,786	74,894	145,815	150,728	103,901	164,689	13,961
99	Reg Part-time Salaries & Wages	5,441	12,493	7,389	12,793	12,784	3,541	16,234	3,450

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
100	Premium overtime/Standby	1,920	3,665	—	3,774	1,500	320	1,500	—
101	Overtime	7,396	5,086	5,152	5,238	5,500	6,280	5,500	—
102	Statutory Benefits	8,586	20,640	—	15,644	15,865	2,543	17,882	2,018
103	Employer Benefits	11,838	29,333	565	19,611	22,790	6,250	25,751	2,961
104	OMERS	7,750	18,556	—	14,187	14,252	2,083	16,239	1,987
105	Training, Workshops, Exam Fees	560	1,500	9,746	1,545	1,575	825	1,600	25
106	Association Membership Fees	313	500	—	515	500	139	500	—
107	Contracted Garbage Collection	1,732	1,305	2,311	1,344	1,350	2,178	2,200	850
108	SOCAN/Licence Fees - Auditorium	—	500	—	250	250	—	250	—
109	Contracted Building Maintenance	42,083	33,643	45,149	34,650	40,000	33,623	40,000	—
110	Land Rental - ITC	8,923	7,200	—	7,400	—	—	—	—
111	Telephone/Fax Services	2,936	2,000	2,842	1,500	2,900	1,881	2,900	—
112	Major Maintenance	12,056	—	68,835	—	—	—	—	—
113	Office Supplies	30	500	190	515	500	—	400	(100)
114	Building Maintenance Supplies	11,088	12,888	12,619	13,270	13,300	6,997	13,300	—
115	Janitorial Supplies	6,261	5,500	11,667	5,665	5,700	7,208	7,500	1,800
116	Safety Equipment	700	750	—	772	775	144	500	(275)
117	Uniforms/Supplies	—	1,875	—	1,950	1,000	—	500	(500)
118	Electricity (Hydro)	69,362	80,515	81,413	62,900	70,000	47,658	70,000	—
119	Utilities - Water/Sewer	11,667	13,000	13,260	13,390	13,390	9,517	13,390	—
120	Natural gas	55,513	29,000	36,043	49,000	55,000	32,210	50,000	(5,000)
121	Gasoline - Operating	—	200	—	206	200	—	100	(100)
122	Propane	2,452	1,685	3,422	1,735	2,500	2,608	3,000	500
123	Internal Fleet Services Charges	8,288	8,320	5,834	8,569	8,700	4,279	8,700	—
Total		386,127	484,441	381,333	422,238	441,058	274,185	462,634	21,576
Building - Joe Thornton Community Centre									
124	Reg Full-time Salaries & Wages	378,439	316,424	434,350	424,983	435,342	311,516	489,761	54,420
125	Reg Part-time Salaries & Wages	127,911	130,057	191,816	136,897	134,461	92,141	170,862	36,401
126	Premium overtime/Standby	10,240	20,965	12,978	21,600	15,000	6,632	14,000	(1,000)
127	Overtime	41,035	30,983	39,373	30,000	30,000	11,941	28,000	(2,000)
128	Statutory Benefits	52,764	44,538	71,396	55,352	55,536	49,543	65,399	9,863
129	Employer Benefits	52,527	38,750	65,581	64,199	61,638	54,348	55,953	(5,685)
130	OMERS	40,114	39,912	51,810	49,925	49,764	39,607	59,309	9,545
131	Training, Workshops, Exam Fees	2,173	4,500	5,096	4,635	6,000	900	4,000	(2,000)
132	Association Membership Fees	30	1,000	1,814	1,000	1,500	1,382	1,500	—
133	Contracted Garbage Collection	5,512	3,616	2,971	3,724	5,500	2,582	5,500	—
134	SOCAN/Licence Fees	183	1,000	372	500	400	—	400	—
135	Contracted Building Maintenance	75,149	63,359	116,240	65,200	90,000	87,116	105,000	15,000
136	Telephone/Fax Services	3,741	3,573	4,333	3,573	3,600	3,035	3,900	300
137	Major Maintenance	42,453	100,000	55,267	100,000	100,000	36,412	100,000	—
138	Building Maintenance Supplies	36,282	30,000	45,172	30,900	40,000	35,032	42,000	2,000
139	Janitorial Supplies	18,501	19,995	21,274	20,500	25,000	16,418	25,000	—
140	Safety Equipment	6,406	3,000	3,243	3,090	6,400	3,281	6,400	—
141	Uniforms/Supplies	3,433	4,115	7,675	5,200	5,200	6,026	6,000	800
142	Electricity (Hydro)	242,697	240,501	263,263	247,716	250,000	125,738	250,000	—
143	Utilities - Water/Sewer	17,384	30,000	29,028	30,900	25,000	15,685	25,000	—
144	Natural gas	55,668	52,562	42,410	54,138	56,000	31,142	50,000	(6,000)
145	Gasoline - Operating	—	1,500	—	1,500	1,000	—	500	(500)
146	Propane	6,310	5,900	10,409	6,077	6,400	4,056	6,000	(400)
147	Internal Fleet Services Charges	8,127	8,320	5,962	8,320	8,500	4,271	8,500	—
Total		1,227,079	1,194,569	1,481,835	1,369,929	1,412,240	938,805	1,522,984	110,744
Building - Jaycee Pool									
148	Reg Full-time Salaries & Wages	2,321	—	2,361	6,820	7,016	8,443	8,378	1,361
149	Overtime	645	—	779	—	—	2,243	200	200
150	Statutory Benefits	—	—	—	—	—	—	839	839
151	Employer Benefits	17	—	27	1,083	1,262	12	677	(585)
152	OMERS	—	—	—	—	—	—	754	754
153	Contracted Building Maintenance	4,309	3,000	2,904	5,000	5,100	1,156	4,000	(1,100)
154	City/YMCA Partnership	—	—	13,053	100,000	—	43,287	—	—
155	Building Maintenance Supplies	3,512	2,610	6,447	2,688	3,500	6,402	5,000	1,500
156	Electricity (Hydro)	8,024	6,255	6,229	6,440	8,000	1,589	6,000	(2,000)
157	Utilities - Water/Sewer	4,967	5,358	8,891	5,510	5,550	1,608	5,000	(550)

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
158	Chemicals	7,785	4,564	6,634	4,700	8,000	8,874	8,500	500
	Total	31,579	21,787	47,324	132,241	38,428	73,615	39,348	920
Total Recreation		1,220,304	1,446,822	1,485,787	1,756,495	1,544,853	1,183,041	1,608,444	63,591

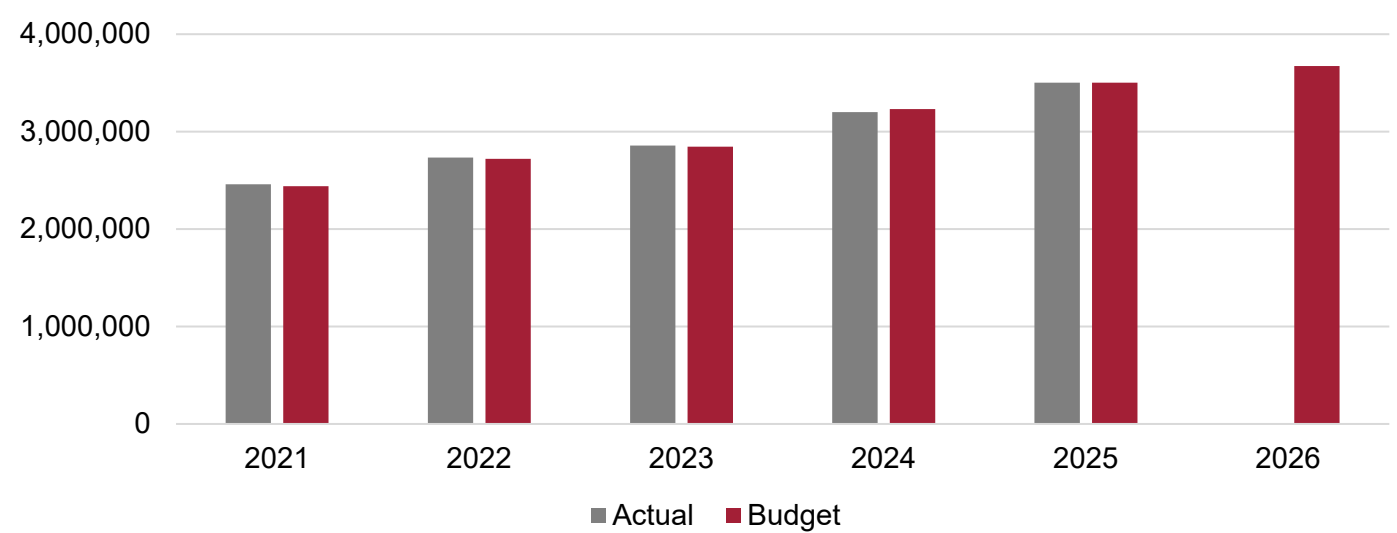
ABOUT THE PARKS DEPARTMENT

The Parks Department maintains and enhances the City’s parks, green spaces, trails, and outdoor recreational amenities to support community enjoyment, environmental stewardship, and quality of life. It oversees grounds maintenance, horticulture, playgrounds, sports fields, and seasonal amenities, and supports community use of outdoor spaces through safe, well-maintained public environments.

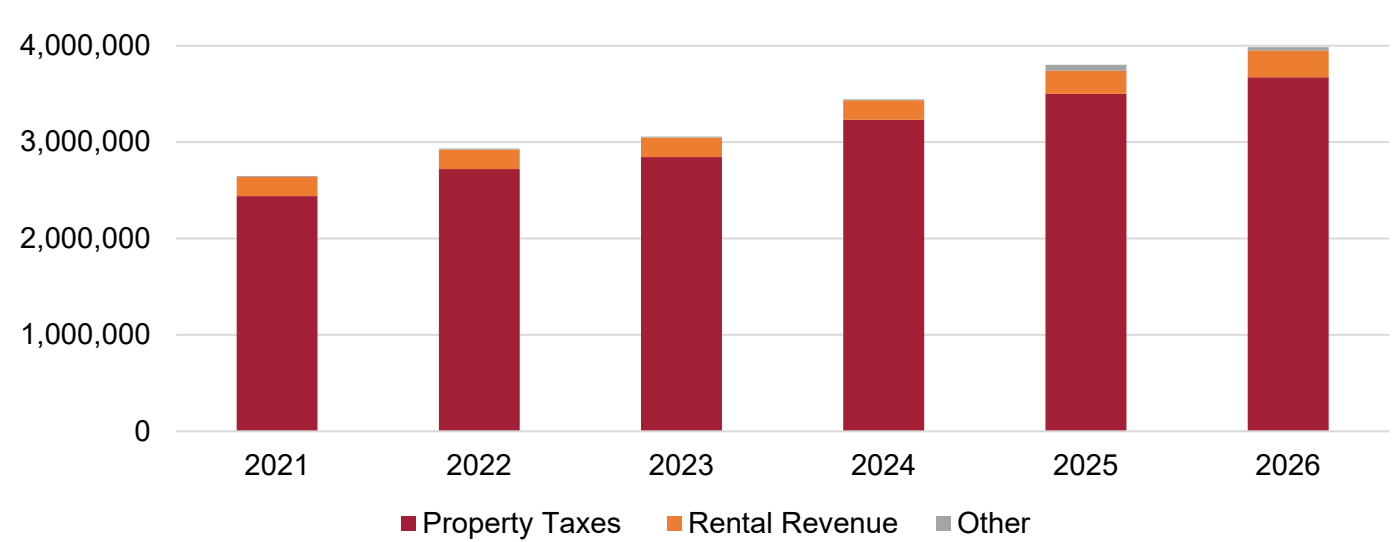
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$3,501,023	\$3,672,762	\$171,740	4.9%	+ 0.24%

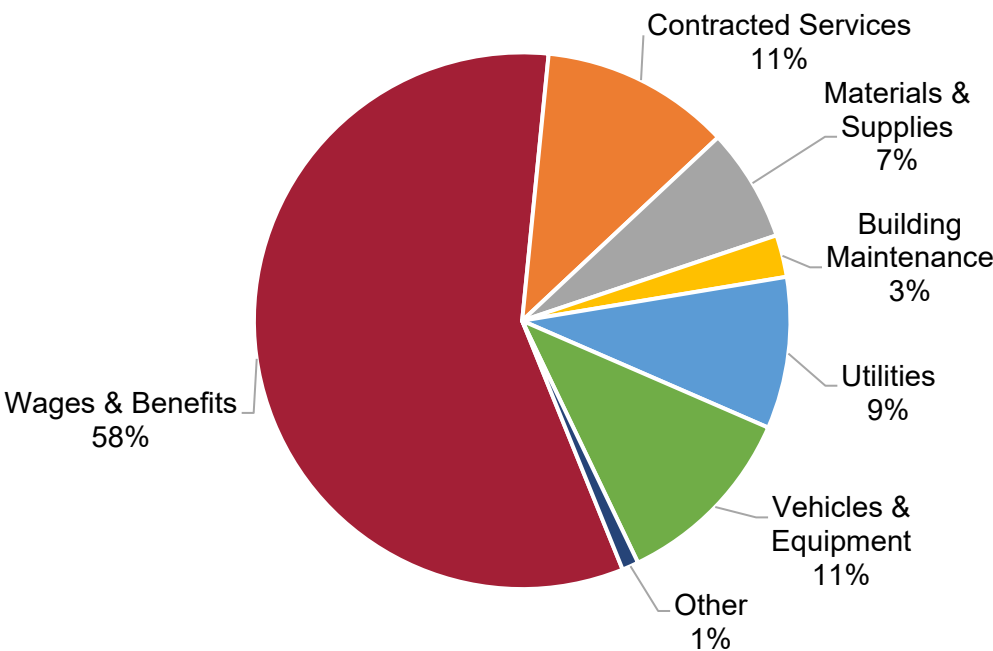
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Wages & Benefits	133,886
Vehicles & equipment budget reduction to reflect historical actuals	(160,000)
Reduction to utilities budget to reflect historical actuals	(58,892)
Increase to subcontracting expenses relating to various park services to reflect historical actuals	210,300
Estimate for increased park rental and concession revenues	(39,550)
Internal fleet charges from Environmental Services	45,000
Other inflationary and budget maintenance adjustments	1,446
	171,740

STAFF COMMENTARY

The 2026 budget increase reflects several key factors, including updated part-time wages that now align with the new CUPE 35 agreement, higher fuel, staff training, and office supply costs associated with departmental growth, and increased conference fees to ensure Parks staff remain current with industry trends and workplace health and safety requirements. Additionally, rising health and safety supply costs are driven by both general price increases and greater usage by temporary summer staff who encounter a range of on-site hazards across the city.

OPERATING BUDGET DETAILS

Description	2023		2024		2025		2026	
	Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
General Operations								
Misc. Recoveries	(34,751)	–	(17,397)	–	(39,226)	(47,123)	(10,000)	29,226
Permit Fees	(8,823)	–	(20,346)	–	(11,010)	(7,229)	(12,000)	(990)
Reg Full-time Salaries & Wages	792,185	796,853	888,765	902,614	1,044,350	639,225	1,063,102	18,752
Reg Part-time Salaries & Wages	465,793	504,280	499,344	627,558	580,045	470,713	688,022	107,977
Premium overtime/Standby	10,240	18,000	12,012	18,000	18,000	8,208	15,000	(3,000)
Overtime	29,634	20,000	26,828	20,000	20,000	28,061	20,000	–
Statutory Benefits	115,852	119,673	129,586	144,490	152,080	111,665	171,154	19,075
Employer Benefits	113,253	108,398	125,845	136,671	174,788	120,001	151,984	(22,804)
OMERS	80,625	121,431	88,473	142,311	146,428	63,724	160,314	13,886
Conference Fees	6,794	6,000	11,524	6,000	6,000	18,514	7,500	1,500
Association Membership Fees	2,700	3,000	5,030	3,000	5,000	868	5,000	–
Legal and Consulting Fees	1,543	18,000	448	18,000	18,000	17,553	18,000	–
Park Vehicle/Equipment Maint./Purchases	86,344	127,960	109,785	180,000	260,000	95,390	100,000	(160,000)
Property Taxes	2,947	3,000	3,011	3,000	3,101	–	3,222	121
Photocopying	2,348	3,500	2,435	3,500	3,500	1,881	3,500	–
Contracted Services - Playground Upgrades	9,146	40,000	5,592	40,000	40,000	18,266	40,000	–
General Supplies	3,224	2,500	3,076	2,500	3,500	2,916	3,500	–
Health and Safety Supplies	15,782	10,000	19,246	10,000	12,000	29,381	14,000	2,000
Uniforms/Supplies	1,259	5,625	7,419	6,525	6,525	7,577	8,215	1,690
Small Tools & Equipment	17,619	10,000	23,532	10,000	31,000	15,318	31,000	–
Gasoline - Operating	67,463	60,000	80,327	60,000	80,000	47,341	81,400	1,400
Internal Fleet Services Charges	106,674	78,500	135,579	78,500	90,000	128,957	135,000	45,000
Utilities	270,102	346,561	295,326	346,561	358,892	120,207	300,000	(58,892)
Subcontractors	605,339	397,163	670,899	423,526	439,700	470,145	650,000	210,300
Materials & Supplies	247,667	156,360	210,507	161,051	208,951	176,838	215,000	6,049
Major Maintenance	83,400	100,000	148,831	100,000	100,000	50,885	100,000	–
Transfer from Reserve	–	–	(4,018)	–	–	–	–	–
Total	3,094,361	3,056,804	3,461,658	3,443,807	3,751,623	2,589,281	3,962,912	211,290
Park Revenues								
Pinnafore Court Rental Revenue	–	–	–	–	–	(196)	–	–
Pinnafore Pavilion Rental	(29,276)	(25,900)	(36,269)	(25,900)	(35,000)	(32,486)	(35,000)	–
Pinnafore Concession Revenue	(2,117)	–	(1,856)	–	(1,500)	(1,742)	(1,750)	(250)
Waterworks Pavilion Rental	(6,999)	(4,635)	(7,098)	(4,635)	(6,500)	(6,972)	(6,500)	–
1 Password Rental	(79,248)	(75,000)	(80,669)	(75,000)	(75,000)	(91,101)	(110,000)	(35,000)
1 Password Concession Revenue	(1,452)	–	(1,419)	–	(1,400)	(2,115)	(2,600)	(1,200)
Athletic Park Field Rental	(10,830)	(10,000)	(11,021)	(10,000)	(11,000)	(11,372)	(11,000)	–
Cowan Park Field Rental	(6,987)	(5,500)	(7,296)	(5,500)	(6,500)	(7,404)	(6,500)	–
New York Central Field Rental	(2,314)	(3,090)	(2,542)	(3,090)	(2,000)	(2,909)	(3,000)	(1,000)
Sauve Field Rental	(4,849)	(7,725)	(7,242)	(7,725)	(7,500)	(7,556)	(7,500)	–
Lions Park User Charges	(356)	(400)	(363)	(400)	(400)	(568)	(450)	(50)
Gorman Rupp Field Rental	(2,457)	(1,854)	(2,483)	(1,854)	(2,000)	(3,444)	(2,500)	(500)
V.A. Barrie Park Rental	–	(100)	–	(100)	(100)	–	(100)	–
Optimist Park Field Rental	(305)	(200)	(242)	(200)	(200)	(327)	(250)	(50)
Emslie Field Rental	(6,865)	(7,210)	(6,587)	(7,210)	(6,500)	(7,567)	(7,000)	(500)
Doug Tarry Field Rental Revenue	(68,412)	(56,650)	(80,562)	(56,650)	(80,000)	(77,681)	(80,000)	–
Doug Tarry Concession Revenue	(3,605)	(3,000)	(4,384)	(3,000)	(3,500)	(3,600)	(4,000)	(500)
Burwell Ball Park Field Rental	(1,661)	(1,000)	(1,725)	(1,000)	(1,500)	(2,309)	(2,000)	(500)
Recoveries - Talbot St. Plant & Trees	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	–	(10,000)	–
Total	(237,734)	(212,264)	(261,758)	(212,264)	(250,600)	(259,349)	(290,150)	(39,550)
Total Parks	2,856,627	2,844,540	3,199,900	3,231,543	3,501,023	2,329,932	3,672,762	171,740

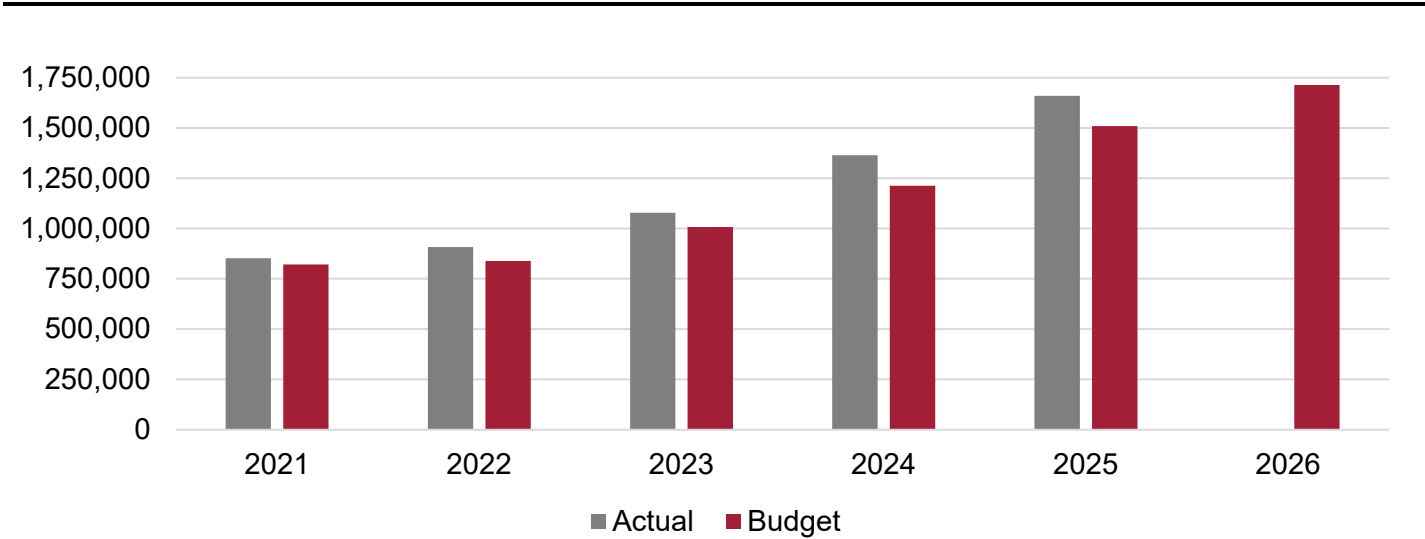
ABOUT THE PLANNING DEPARTMENT

The Planning Department guides land use and development to support orderly growth and community quality, while enforcing property maintenance standards to protect neighbourhood well-being. It administers planning approvals, supports policy implementation, and responds to property standards matters to ensure safe, well-kept, and sustainable development across the City.

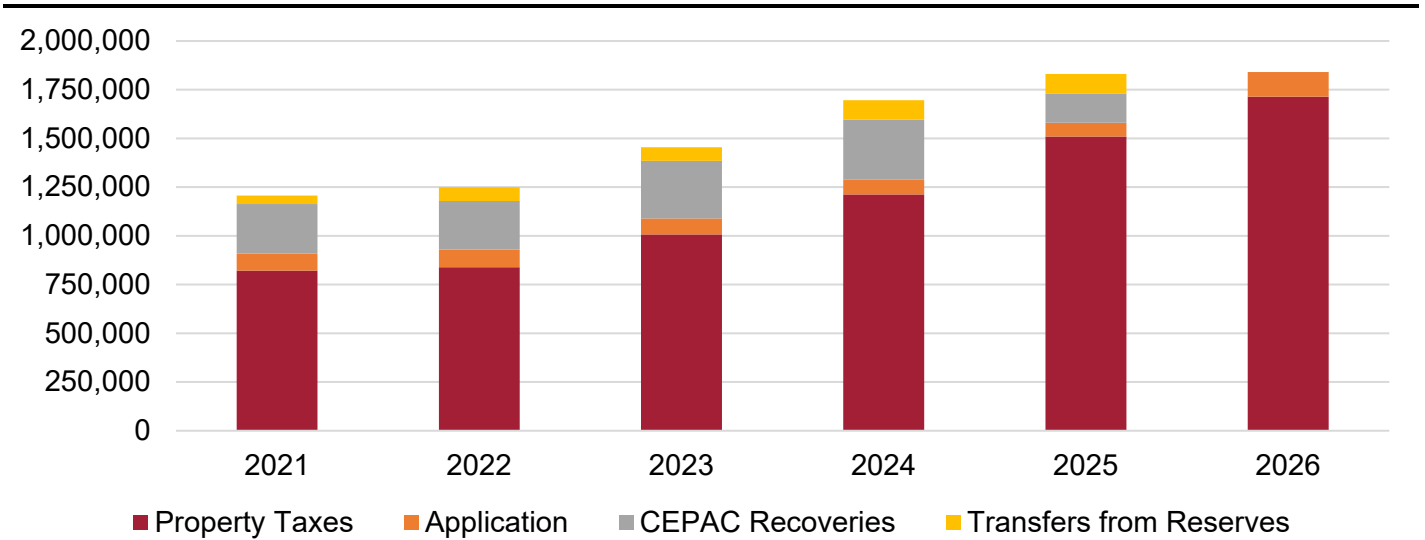
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$1,509,223	\$1,713,888	\$204,665	13.6%	+ 0.28%

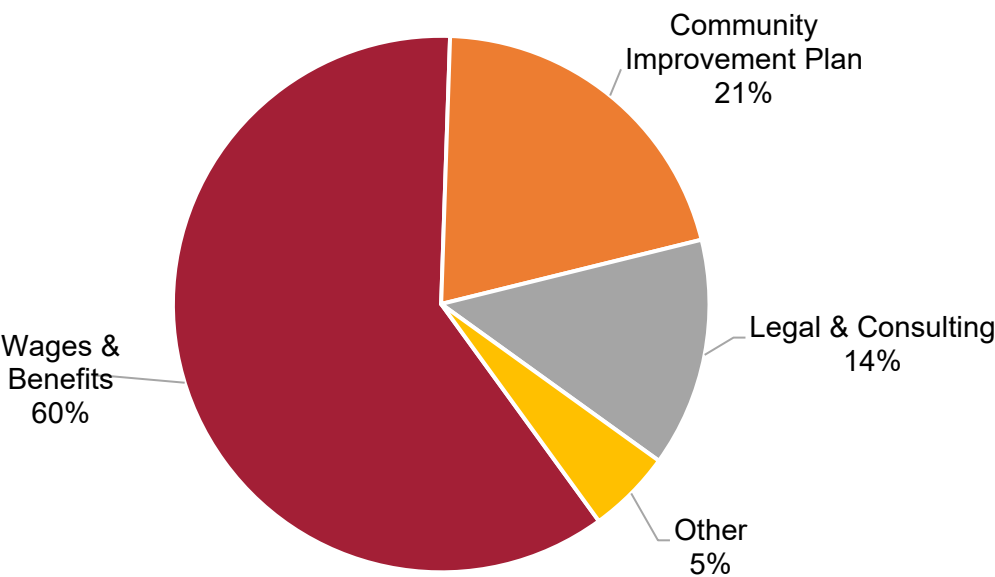
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages and benefits	49,975
Increase in fees and recoveries	(50,610)
CEPAC lost revenues	150,000
Studies and professional services	50,000
Other inflationary and budget maintenance adjustments	5,300
	204,665

STAFF COMMENTARY

This year’s budget reflects the dissolution of the former joint arrangement with Central Elgin, resulting in the removal of the CEPAC membership, subdivision user fee, and the associated reserve transfers.

Revenue projections have been updated to incorporate the proposed new planning application fees, which are expected to take effect in January 2026 pending Council approval. These adjustments ensure that revenues more accurately reflect the City’s cost-recovery objectives under the updated fee structure.

The budget includes \$225,000 to support ongoing planning work required to facilitate growth. These studies form part of the City’s broader planning framework and are necessary to ensure that development proceeds in an orderly, coordinated, and infrastructure supported manner.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Planning Administration									
1	Report Fees	(2,995)	(3,000)	(3,574)	(2,000)	(2,000)	(2,450)	(4,000)	(2,000)
2	Subdivision User Fee	–	1,800	–	(1,200)	(1,200)	–	–	1,200
3	Misc. Sales	–	(50)	–	(50)	–	–	–	–
4	Reg Full-time Salaries & Wages	617,080	663,727	674,086	718,680	811,343	506,516	843,231	31,888
5	Reg Part-time Salaries & Wages	9,576	14,298	138	14,298	14,966	7,182	16,097	1,131
6	Distributed Wages	(30,500)	(30,500)	(30,500)	(30,500)	(30,500)	(30,500)	(30,500)	–
7	Statutory Benefits	42,395	51,737	45,842	53,468	56,779	44,621	60,724	3,945
8	Employer Benefits	69,518	79,658	75,096	88,535	102,717	62,452	102,027	(690)
9	OMERS	68,130	77,318	75,094	86,607	88,427	57,257	94,590	6,163
10	Car Allowance	192	600	–	600	600	–	600	–
11	Receptions/P. Relations	42	150	130	150	150	746	400	250
12	Training, Workshops, Exam Fees	4,028	4,500	3,739	6,200	6,200	–	7,000	800
13	Association Membership Fees	3,882	4,000	–	4,000	4,000	3,056	4,000	–
14	Software Licenses/Maintenance/Updates	3,602	4,800	3,152	4,800	4,800	3,602	5,700	900
15	Building Rent/Lease	6,144	6,144	–	6,144	6,144	–	6,144	–
16	Equipment Rental Non-Owned	1,340	900	1,481	900	900	1,118	1,300	400
17	Telephone/Fax Services	247	240	207	240	240	–	240	–
18	Regular Postage	213	200	121	200	200	590	500	300
19	Courier	5	250	–	250	250	5	250	–
20	Printing	–	1,800	–	–	–	–	–	–
21	Staff Mileage	2,268	500	831	500	500	–	500	–
22	Equipment Supplies	295	1,800	–	1,800	1,800	–	1,800	–
23	Office Supplies	750	2,200	1,205	2,200	2,200	1,847	2,400	200
24	Books & Subscriptions	–	400	–	400	400	–	400	–
25	Transfer to Reserves	–	1,800	–	1,200	1,200	–	–	(1,200)
26	City O/H Allocation	46,512	46,500	47,400	47,400	48,300	48,300	49,700	1,400
27	CEPAC Membershare-Central Elgin	(287,557)	(295,256)	(76,671)	(306,681)	(150,000)	(170,000)	–	150,000
Total		555,168	636,516	817,776	698,141	968,416	534,343	1,163,105	194,689
Planning Applications									
28	Application Processing Fee	(5,000)	(1,100)	(1,280)	(1,100)	(1,100)	(2,070)	(6,000)	(4,900)
29	Legal Fee Recovery	–	(800)	–	(800)	(800)	–	(600)	200
30	Legal Fees Paid	5,715	800	83	800	800	253	600	(200)
31	Official Plan Application Fees	(750)	(1,500)	(750)	(1,500)	(1,500)	(1,050)	(10,500)	(9,000)
32	Zoning Application Fees	(4,540)	(9,000)	(4,650)	(4,500)	(4,500)	(2,100)	(16,500)	(12,000)
33	Zoning By-Law Legal Fee Recovery	–	(2,000)	–	(1,000)	(1,000)	–	(1,000)	–
34	Zoning By-Law Legal Fees Expense	37,541	2,000	1,866	2,000	2,000	–	2,000	–
35	Promotion/Advertising	6,563	6,000	11,823	6,000	6,000	6,005	6,000	–
36	Printing	–	120	–	–	–	–	–	–
37	Site Plan Application Fees	(3,635)	(1,800)	(1,650)	(1,800)	(1,800)	(3,000)	(15,500)	(13,700)
38	Site Plan Review Fees	(4,800)	(6,000)	(5,200)	(6,000)	(6,000)	(4,000)	(6,400)	(400)
39	Site Plan Legal Fees	(9,000)	(6,000)	(10,500)	(6,000)	(6,000)	(7,500)	(8,000)	(2,000)
40	Site Plan Legal Fees Paid	46,547	6,000	342	6,000	6,000	679	8,000	2,000
41	Courier	–	80	51	80	80	5	80	–
42	Printing	–	120	–	–	–	–	–	–
43	Subdivision Agreement Fees	–	(2,520)	(4,520)	(2,520)	(2,520)	(1,130)	(2,520)	–
44	Subdivision Agreement Administration Fee	(800)	(2,200)	(6,520)	(2,200)	(2,200)	(1,430)	(2,200)	–
45	Agreement Compliance Fee	(120)	(90)	(120)	(90)	(90)	(30)	(400)	(310)
46	Application Fees	(6,750)	(4,500)	–	(4,500)	(4,500)	(4,500)	(12,000)	(7,500)
47	Phased Registration Application Fees	–	(3,000)	(1,000)	(1,000)	(1,000)	(2,000)	(3,000)	(2,000)
48	Subdivision Legal Fee	(1,264)	(6,000)	(10,000)	(6,000)	(6,000)	(1,762)	(6,000)	–
49	Net Recoveries (P/Subd)	–	(5,500)	–	(5,500)	–	–	–	–
50	Legal Expenses	79,895	6,000	6,839	6,000	6,000	5,408	6,000	–
51	Courier	9	80	7	80	80	20	80	–
52	Advertising	2,588	2,200	–	2,200	–	906	1,000	1,000
53	Printing	–	120	–	–	–	–	–	–
54	Teranet Fees	–	(5,000)	–	(5,000)	(5,000)	–	(8,000)	(3,000)
55	Teranet Fees Paid	8,600	5,000	7,000	5,000	5,000	6,000	8,000	3,000
56	Legal Fee Recovery	(500)	(1,000)	–	(1,000)	(1,000)	–	(1,000)	–
57	Legal Fees Paid	6,072	1,000	–	1,000	1,000	–	1,000	–
58	Contracted Services	94,074	110,000	124,879	175,000	175,000	49,084	225,000	50,000
59	Transfer to/from Reserve	(108,794)	(70,000)	–	(100,000)	(100,000)	–	–	100,000

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
60	CIP-Legal Expenses	4,126	750	3,611	1,000	2,500	590	2,500	—
61	CIP Program Funds - Grants	299,314	270,000	367,389	370,000	400,000	314,262	400,000	—
Total		445,092	282,260	477,700	424,650	459,450	352,640	560,640	101,190
Property Standards									
62	Legal Fee Recovery	—	(7,000)	—	(7,000)	(7,000)	—	(7,000)	—
63	Disbursement Admin Fees	(360)	(2,000)	—	(2,000)	(2,000)	—	(2,000)	—
64	Order Admin Fees	(4,721)	(6,000)	(13,450)	(6,000)	(6,000)	(10,700)	(6,000)	—
65	Recovered Expenses	(3,292)	(8,000)	—	(8,000)	(8,000)	—	(8,000)	—
66	Reg Full-time Salaries & Wages	55,484	67,136	55,167	68,004	60,676	43,621	66,918	6,242
67	Overtime	—	2,000	127	2,000	2,000	838	2,000	—
68	Statutory Benefits	5,390	6,538	5,370	6,422	5,896	4,346	6,703	807
69	Employer Benefits	5,115	6,019	3,635	6,627	6,976	4,999	6,750	(226)
70	OMERS	5,030	6,011	5,028	6,085	5,309	4,008	6,023	714
71	Clothing/Uniform Allowance	—	500	—	500	500	—	500	—
72	Legal Fees & Expenses	8,891	10,000	11,473	10,000	10,000	11,588	11,000	1,000
73	Consulting Fees	—	2,000	—	2,000	2,000	—	2,000	—
74	Subcontractors	6,189	9,500	—	9,500	9,500	—	9,500	—
75	Regular Postage	—	500	—	500	500	—	500	—
76	Staff Mileage	468	1,000	1,340	1,000	1,000	1,585	1,250	250
Total		78,195	88,204	68,689	89,638	81,357	60,285	90,143	8,786
Total Planning		1,078,455	1,006,980	1,364,165	1,212,429	1,509,223	947,268	1,813,888	304,665

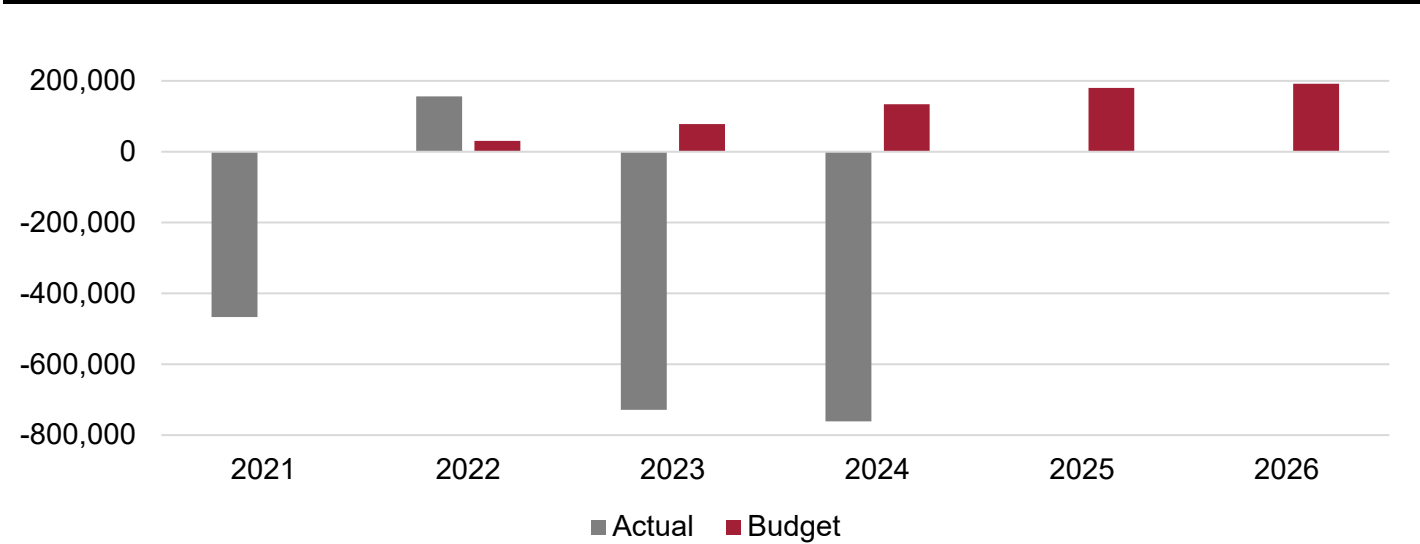
ABOUT THE BUILDING SERVICES DEPARTMENT

The Building Services Department administers and enforces the Ontario Building Code to ensure safe, compliant construction and development throughout the City. It reviews permit applications, conducts inspections, and provides technical guidance to support public safety and regulatory compliance in building and plumbing activities.

BUDGET SUMMARY

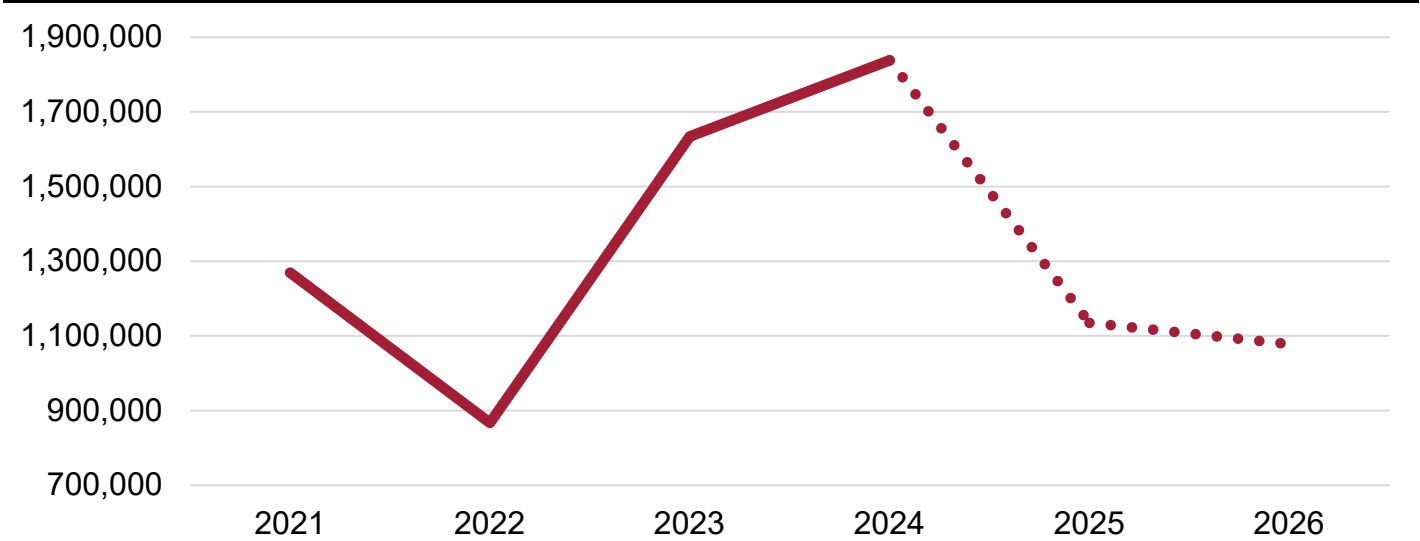
Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$0	\$0	\$0	0%	0%

BUDGET TO ACTUAL TRENDS (EXCLUDING RESERVE TRANSFERS)

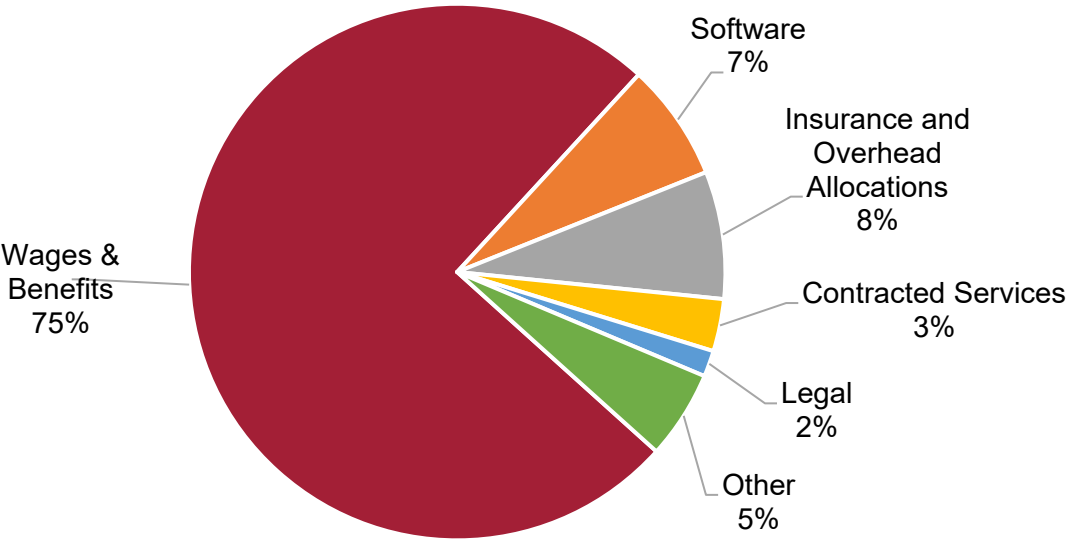


Negative figures denote that the Building Services department generated revenues which exceeded expenses resulting in a transfer to the City’s Building Reserve Fund in accordance with the Building Code Act

ACTUAL REVENUE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages & benefits	16,807
Transfer from the Building Reserve Fund	(11,744)
Other inflationary and budget maintenance adjustments	(5,063)
Change in Levy	0

STAFF COMMENTARY

There are no significant changes to this year’s budget or other matters that staff would highlight for consideration.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Building & Plumbing									
1	Work Order / Permit Letter Fees	(7,583)	(13,000)	(8,849)	(13,000)	(13,000)	(7,424)	(12,000)	1,000
2	Building Permit Fees	(1,365,419)	(900,000)	(1,712,421)	(900,000)	(900,000)	(550,866)	(900,000)	—
3	Plumbing Permit Fees	(194,211)	(135,000)	(81,019)	(135,000)	(135,000)	(59,751)	(135,000)	—
4	Sewer and Water Permit Fees	(44,900)	(28,000)	(33,297)	(28,000)	(28,000)	(26,894)	(28,000)	—
5	Sign Permit Fees	(22,099)	(3,000)	(2,500)	(3,000)	(3,000)	(2,700)	(3,000)	—
6	Reg Full-time Salaries & Wages	469,833	605,966	550,865	630,930	653,210	470,078	685,314	32,104
7	Reg Part-time Salaries & Wages	46,902	14,298	23,265	29,097	29,097	32,468	15,585	(13,512)
8	Distributed Wages	30,500	30,500	30,500	30,500	30,500	30,500	30,500	—
9	Overtime	206	6,000	79	6,000	6,000	—	6,000	—
10	Statutory Benefits	42,420	36,659	44,786	49,838	52,707	45,245	56,139	3,432
11	Employer Benefits	53,394	78,711	68,218	83,450	95,916	61,316	87,793	(8,123)
12	OMERS	51,400	63,309	59,230	67,229	70,028	50,447	72,933	2,905
13	Training, Workshops, Exam Fees	15,552	32,000	11,335	32,000	32,000	17,317	30,000	(2,000)
14	Association Membership Fees	3,254	4,500	716	4,500	4,500	3,449	4,500	—
15	Legal Fees & Expenses	—	20,000	14,720	20,000	20,000	3,147	20,000	—
16	Advertising	—	1,000	—	1,000	—	—	—	—
17	Contracted Services - Temp Agency	—	14,920	—	—	—	—	—	—
18	Contracted Services	—	45,000	1,018	45,000	45,000	1,526	40,000	(5,000)
19	Software Maintenance	81,275	90,000	157,120	90,000	90,000	8,966	90,000	—
20	Insurance	25,500	25,500	30,700	30,700	35,000	35,000	34,037	(963)
21	Telephone/Fax Services	5,004	4,800	5,748	4,800	4,800	3,242	4,500	(300)
22	Printing	—	2,400	—	2,400	—	—	—	—
23	Photocopying	1,233	900	1,090	900	900	955	1,200	300
24	Staff Mileage	9,961	10,000	9,941	9,000	12,400	8,620	12,400	—
25	Service Charges	(593)	—	1,288	—	—	1,444	—	—
26	Office Supplies	3,193	3,500	1,804	3,500	3,500	2,146	3,500	—
27	Uniforms/Supplies	2,379	3,500	3,005	3,500	3,500	2,084	3,500	—
28	Transfer To/(From) Building Reserve	728,838	(77,762)	761,000	(133,844)	(179,758)	—	(191,502)	(11,744)
29	Internal Fleet Services Charges	1,396	4,000	1,158	8,000	8,000	488	8,000	—
30	City O/H Allocation	59,262	59,300	60,500	60,500	61,700	61,700	63,600	1,900
Total		(3,300)	0	0	—	—	192,503	0	0
Total Building & Plumbing		(3,300)	0	0	—	—	192,503	0	0

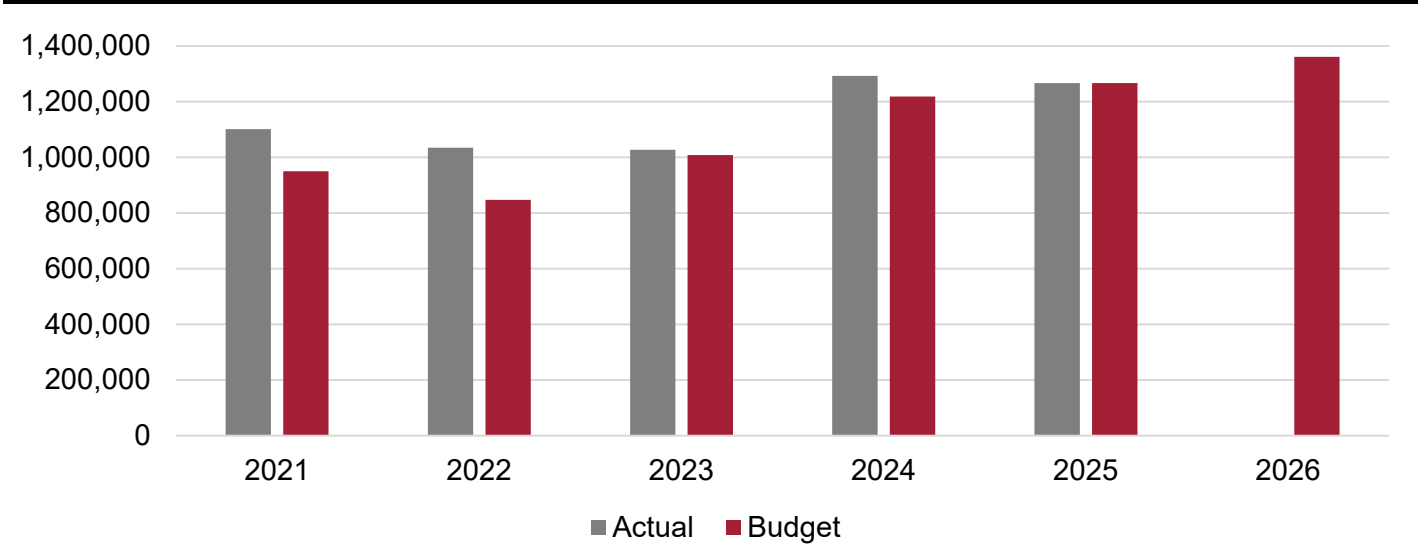
ABOUT THE PROPERTY MAINTENANCE DEPARTMENT

The Property Maintenance Department preserves the safety, function, and appearance of City facilities and grounds through ongoing repair, maintenance, and custodial services. It ensures municipal buildings, public spaces, and related infrastructure remain clean, well-maintained, and operational to support service delivery across the organization.

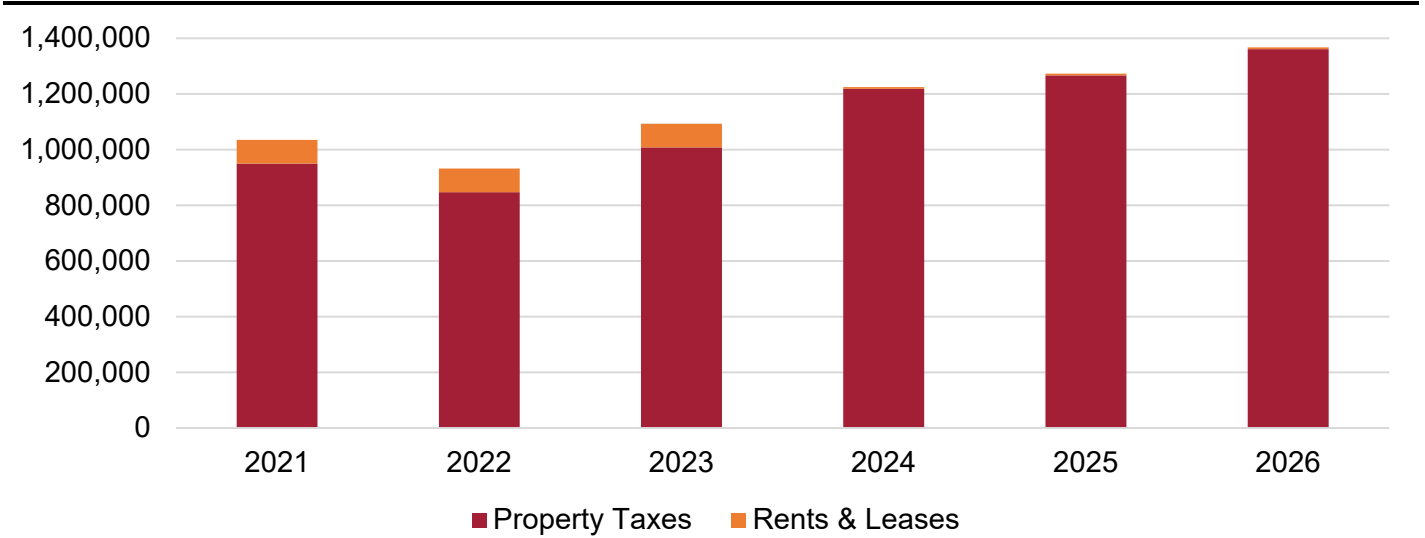
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$1,266,886	\$1,390,212	\$123,326	9.7%	+ 0.17%

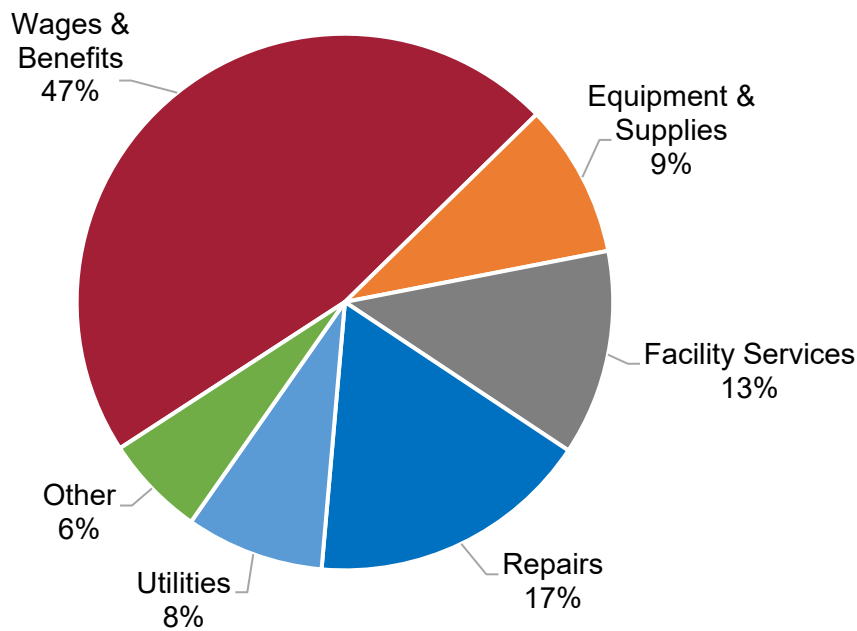
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages & benefits	80,058
City Hall janitorial contract	25,222
Other	18,046
Change in Levy	123,326

STAFF COMMENTARY

There are no significant changes to this year’s budget or other matters that staff would highlight for consideration.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Residential Administration									
1	Reg Full-time Salaries & Wages	260,498	361,552	311,602	372,398	279,281	244,367	291,284	12,003
2	Reg Part-time Salaries & Wages	18,734	—	19,712	—	56,502	11,418	64,653	8,152
3	Premium overtime/Standby	6,360	6,500	6,608	6,695	6,862	5,332	6,862	—
4	Overtime	192	—	1,246	—	—	401	—	—
5	Statutory Benefits	23,335	30,379	26,091	31,290	30,804	22,581	33,720	2,916
6	Employer Benefits	32,333	31,276	36,739	32,214	40,612	37,777	39,668	(945)
7	OMERS	28,332	36,299	32,979	37,388	37,363	26,119	40,810	3,446
8	Payroll Clearing	(381,000)	(364,000)	(374,900)	(374,920)	(384,293)	—	(384,293)	—
9	Training, Workshops, Exam Fees	6,028	4,000	4,356	4,120	4,223	3,847	4,297	74
10	Photocopying	1,965	2,100	2,008	2,163	2,217	1,499	2,256	39
11	Staff Mileage	9,269	5,400	13,409	5,562	5,701	2,704	10,000	4,299
12	General Supplies	—	500	—	515	528	—	537	9
13	Uniforms/Supplies	—	1,500	—	1,545	1,584	344	2,000	416
Total		6,044	115,505	79,851	118,970	81,385	356,390	111,794	30,409
Non-Residential Administration									
14	Reg Full-time Salaries & Wages	263,179	348,914	303,440	359,381	396,693	236,415	441,212	44,518
15	Premium overtime/Standby	8,940	8,900	9,440	9,167	9,396	6,660	9,561	164
16	Overtime	3,506	7,000	2,545	7,210	7,390	533	7,520	129
17	Statutory Benefits	21,946	27,721	27,017	28,553	34,864	23,849	38,766	3,902
18	Employer Benefits	36,914	40,564	41,361	41,781	66,807	38,793	66,501	(305)
19	OMERS	27,648	35,929	31,370	37,007	37,452	25,097	43,529	6,077
20	Training, Workshops, Exam Fees	1,268	3,000	2,972	3,090	3,167	1,196	3,223	55
21	Association Membership Fees	—	1,854	250	1,910	1,958	—	1,992	34
22	Telephone/Fax Services	1,710	600	2,049	618	633	957	645	11
23	CMMS Support Fee	12,415	34,000	43,683	35,020	35,896	8,828	36,524	628
24	Staff Mileage	483	1,000	335	1,030	1,056	—	1,000	(56)
25	General Supplies	622	500	706	515	528	306	500	(28)
26	Office Supplies	2,534	—	5,298	—	—	1,495	2,000	2,000
27	Uniforms/Supplies	—	2,000	4,946	2,060	2,112	2,092	3,000	889
28	Flag Purchases	422	1,500	2,110	1,545	1,584	783	1,611	28
29	Tools and Equipment Replacement	4,851	2,500	8,422	2,575	2,639	4,229	5,000	2,361
30	Books & Subscriptions	—	1,000	—	1,000	1,000	27	1,000	—
31	Internal Fleet Services Charges	14,562	18,280	25,946	18,280	18,280	9,073	20,000	1,720
Total		401,001	535,262	511,890	550,742	621,454	360,334	683,582	62,128
City Hall Building									
32	Training, Workshops, Exam Fees	—	—	61	—	—	—	—	—
33	Service Contracts	35,109	15,865	10,347	16,341	16,750	11,427	17,043	293
34	Contracted Janitorial Services	108,262	86,377	112,323	88,969	91,193	88,614	116,415	25,222
35	Contracted Building Maintenance	50,771	40,192	51,096	41,398	42,433	32,309	43,176	743
36	Major Maintenance	57,223	68,749	110,314	70,812	72,582	119,628	73,852	1,270
37	Building Maintenance Supplies	9,014	9,519	29,754	9,805	10,050	8,061	10,226	176
38	Electricity (Hydro)	62,071	76,153	63,366	78,438	80,399	33,362	81,806	1,407
39	Utilities - Water/Sewer	6,284	6,557	5,649	6,754	6,923	2,041	7,044	121
40	Natural gas	17,579	11,846	10,112	12,201	12,506	8,620	12,725	219
Total		346,314	315,258	393,021	324,718	332,836	304,061	362,286	29,450
423 Talbot									
41	Rent Revenue - 423 Talbot	—	(79,000)	—	—	—	—	—	—
42	Building Repairs - 423 Talbot	25,224	—	9,761	—	—	10,193	—	—
43	Utilities - 423 Talbot	6,397	—	3,854	—	—	2,048	—	—
44	Debenture Payments - 423 Talbot	78,496	—	80,917	—	—	41,389	—	—
45	Debenture Interest - 423 Talbot	42,255	—	39,877	—	—	15,968	—	—
Total		152,372	(79,000)	134,410	—	—	69,599	—	—
814 Wellington Block									
46	Rental Income	—	(80,004)	—	—	—	(62,421)	—	—
47	Contracted Garbage Collection	1,633	1,269	471	1,269	1,269	157	1,269	—
48	Contracted Services	2,718	—	—	—	—	—	—	—
49	Contracted Building Maintenance	18,542	15,865	10,458	15,865	16,262	17,769	16,262	—
50	Insurance	15,642	15,643	15,643	15,643	17,800	17,800	17,310	(490)
51	Telephone/Fax Services	1,320	1,269	1,397	1,269	1,301	949	1,301	—
52	Building Maintenance Supplies	750	2,115	1,537	2,115	2,168	413	2,168	—
53	Electricity (Hydro)	2,041	2,115	2,228	2,115	2,168	1,124	2,168	—

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
54	Utilities - Water/Sewer	2,256	2,326	2,877	2,326	2,384	1,542	2,384	—
55	Natural gas	18,892	9,521	15,400	9,521	9,759	10,853	9,759	—
56	City O/H Allocation	6,222	5,831	6,300	6,300	6,400	6,400	6,600	200
Total		70,016	(24,049)	56,311	56,423	59,510	(5,415)	59,220	(290)
Seniors Centre									
57	Distributed Wages	—	1,500	—	1,500	1,538	—	1,538	—
58	Major Maintenance	37,756	37,019	37,684	37,019	37,944	24,061	37,944	—
59	Srs. Centre Building Maint. Materials	8,929	20,800	19,609	20,800	21,320	2,307	21,320	—
60	City Operating Grant - Senior Centre	60,000	60,000	60,000	60,000	61,500	46,125	61,500	—
Total		106,685	119,319	117,293	119,319	122,302	72,493	122,302	—
Railway City Lofts									
61	Railway City Lofts Rental Income	(76,800)	—	(70,400)	—	—	(64,000)	—	—
62	Contracted Building Maintenance	—	—	3,751	5,000	5,000	933	5,000	—
Total		(76,800)	—	(66,649)	5,000	5,000	(63,067)	5,000	—
10 Princess Ave									
63	Rental Income - 10 Princess Ave	(30,000)	(30,000)	(30,000)	(30,000)	(30,750)	(7,500)	(30,750)	—
64	Contracted Building Maintenance	—	—	411	5,000	5,000	741	5,000	—
Total		(30,000)	(30,000)	(29,589)	(25,000)	(25,750)	(6,759)	(25,750)	—
25 St. Catharine Street									
65	Rental Income - 25 St. Catharine Street	(27,880)	—	(5,576)	—	—	—	—	—
Total		(27,880)	—	(5,576)	—	—	—	—	—
City Property									
66	Bell Tower Lease	(16,900)	(36,350)	(16,900)	(36,350)	(37,259)	(19,750)	(37,259)	—
67	CEPAC Office Rent	(6,144)	(6,000)	—	(6,000)	(6,150)	—	(6,150)	—
68	Contracted Building Maintenance	61,241	17,981	36,375	28,500	29,213	32,060	29,724	511
69	Property Taxes	14,367	4,231	—	4,358	4,467	4,025	4,186	(281)
70	Telephone/Fax Services	373	423	377	423	434	263	441	8
71	Major Maintenance	25,661	46,800	12,558	—	—	—	—	—
72	Building Maintenance	29,884	24,855	54,377	73,805	75,650	70,349	76,974	1,324
73	BX Tower Water and Hydro	1,694	2,115	540	2,115	2,168	215	2,206	38
74	Utilities - Water/Sewer	(36,373)	159	9,804	159	163	(2,602)	166	3
75	Horton Market Off Season Utilities	5,428	1,428	4,231	1,428	1,464	1,790	1,489	26
Total		79,231	55,642	101,361	68,438	70,149	86,350	71,777	1,628
Total Property Maintenance		1,026,983	1,007,937	1,292,323	1,218,610	1,266,886	1,173,986	1,390,212	123,326

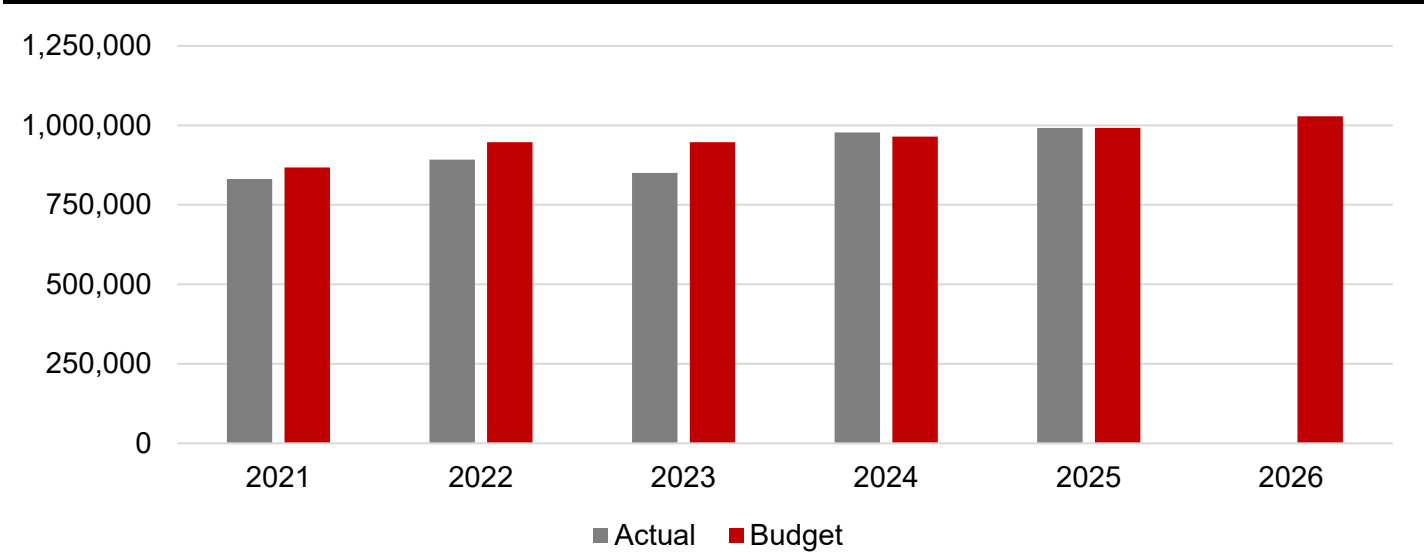
ABOUT SOCIAL SERVICES - ADMINISTRATION

Social Services administration costs refer to the expenses involved in managing and operating social service programs, rather than the direct delivery of services to clients. These costs cover activities necessary to plan, coordinate, supervise, and evaluate services effectively. Administrative expenses are distributed among all programs under the Social Services umbrella, with 80% allocated to Ontario Works, 10% to Children’s Services, and 10% to Housing Services.

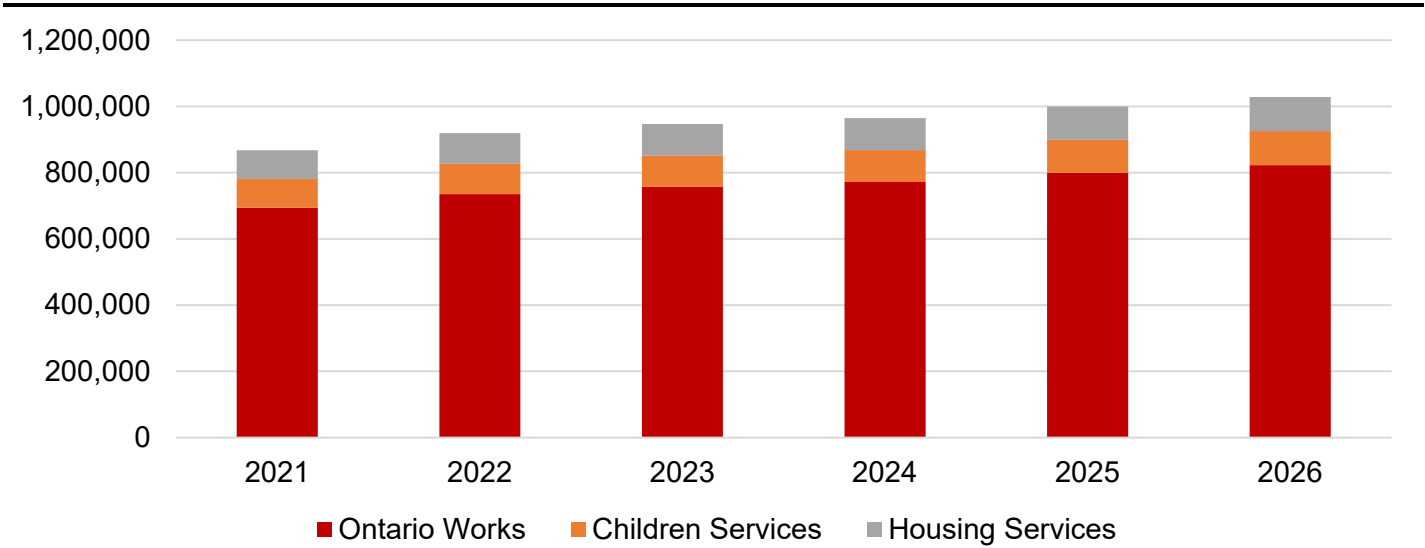
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$0	\$0	\$0	0.00%	0.00%

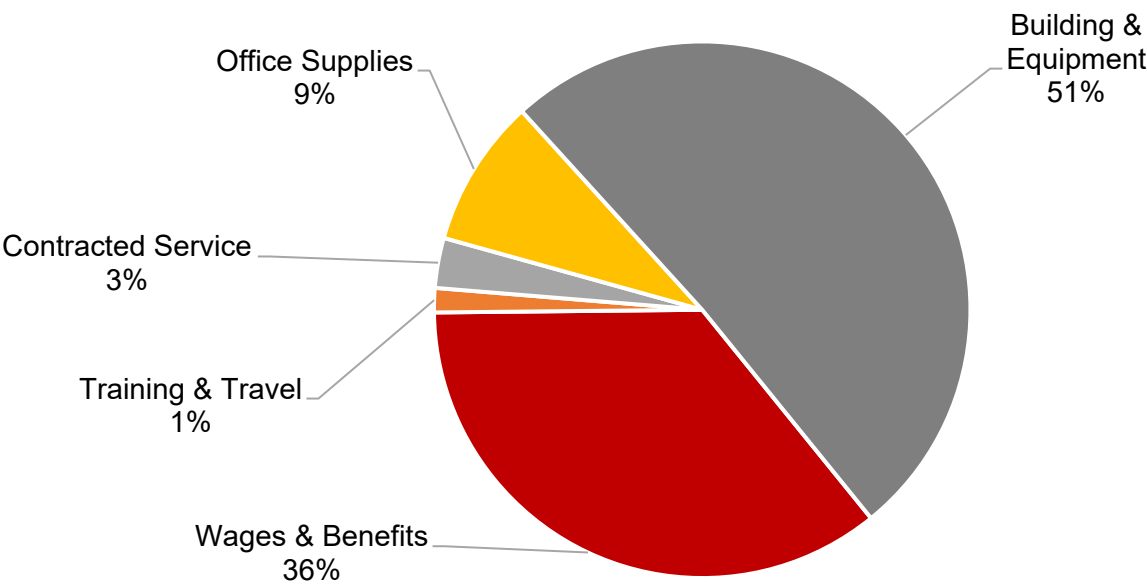
BUDGET TO ACTUAL TRENDS (GROSS OPERATING EXPENDITURES)



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Wages & benefits	22,600
Training and Development	1,000
Association Membership Fees	(4,500)
Legal Fees	10,000
Allocation to Ontario Works, Children Services and Housing	(29,100)
Change in Levy	0

STAFF COMMENTARY

There are no significant changes to this year’s budget or other matters that staff would highlight for consideration.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Social Services Administration									
1	Reg Full-time Salaries & Wages	212,573	226,407	233,615	248,557	258,122	190,251	283,623	25,501
2	Statutory Benefits	13,374	14,873	15,368	15,419	16,328	13,710	17,599	1,271
3	Employer Benefits	25,125	20,925	28,158	28,039	32,758	23,603	33,197	439
4	OMERS	24,737	25,197	26,661	28,346	29,644	22,579	32,442	2,798
5	Contracted Services	6,027	10,000	3,552	10,000	6,000	(5,471)	6,000	-
6	Training & Development	6,414	4,000	3,671	7,500	4,000	3,267	5,000	1,000
7	Association Membership Fees	9,304	10,000	10,043	10,000	10,500	5,324	6,000	(4,500)
8	Legal Fees	363	5,000	9,687	5,000	-	-	10,000	10,000
9	Promotion/Advertising	-	500	2,035	100	-	-	-	-
10	Professional Fees	-	2,000	25,331	1,000	15,000	(1,263)	15,000	-
11	Office Equipment Maint/Repair	-	5,000	2,836	4,000	3,000	(4,139)	3,000	-
12	Information Systems/Technology	17,167	30,000	22,814	30,000	30,000	3,244	30,000	-
13	Office Equipment Rental/Lease	3,735	15,000	2,173	15,000	5,000	1,087	5,000	-
14	Telephone/Fax Services	24,062	13,000	23,691	13,000	25,000	15,456	25,000	-
15	Regular Postage	31,361	30,000	30,112	20,000	35,000	4,250	35,000	-
16	Photocopying	7,956	8,000	7,915	7,500	8,000	6,683	8,000	-
17	Staff Mileage	2,495	2,000	6,396	2,000	4,000	968	4,000	-
18	Administrative Allocation	(850,402)	(946,902)	(977,487)	(964,661)	(991,852)	-	(1,028,361)	(36,509)
19	Service Charges	1,641	-	1,596	-	1,000	1,577	1,000	-
20	General Supplies	765	5,000	2,200	4,000	2,000	653	2,000	-
21	Office Supplies	20,060	45,000	20,539	40,000	21,000	12,885	21,000	-
22	Office Equipment - Purchases	680	5,000	1,693	5,000	500	418	500	-
23	Books & Subscriptions	-	-	-	200	-	-	-	-
24	Janitorial Cleaning	37,098	40,000	39,264	40,000	40,000	30,428	40,000	-
25	Building Rent/Lease	315,000	315,000	315,000	315,000	315,000	315,000	315,000	-
26	Building Maint/Repair Supply	5,307	15,000	39,758	15,000	30,000	10,054	30,000	-
27	Building Operating Costs	85,158	100,000	103,429	100,000	100,000	49,965	100,000	-
Total		(0)	-	49	-	0	700,528	-	(0)
Total Social Services		(0)	-	49	-	0	700,528	-	(0)

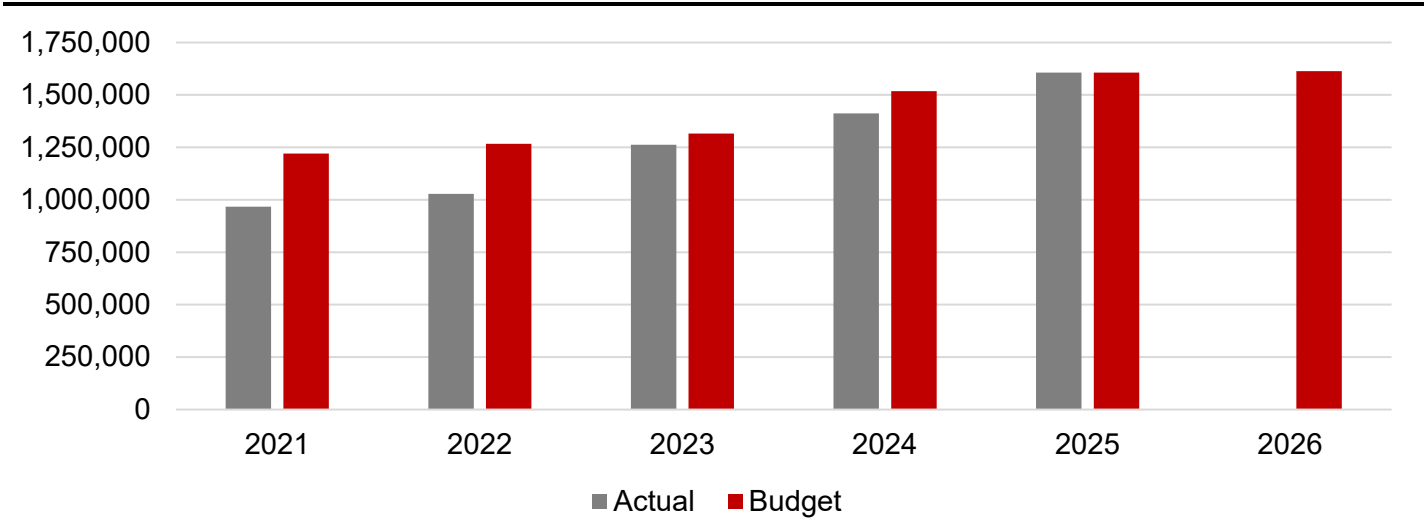
ABOUT ONTARIO WORKS

Ontario Works (OW) is a provincial social assistance program, that provides financial assistance to individuals and families in need. OW provides financial assistance to help individuals and families cover basic living expenses such as food, shelter, and clothing. It also offers some medical support such as drug benefit coverage and discretionary support for necessities like eyeglasses and emergency dental assistance. OW is closely linked in partnership with Employment Ontario to help participants prepare for, find, and maintain jobs through training and job search programs. Overall, the program serves as temporary support to help people achieve financial independence and stability.

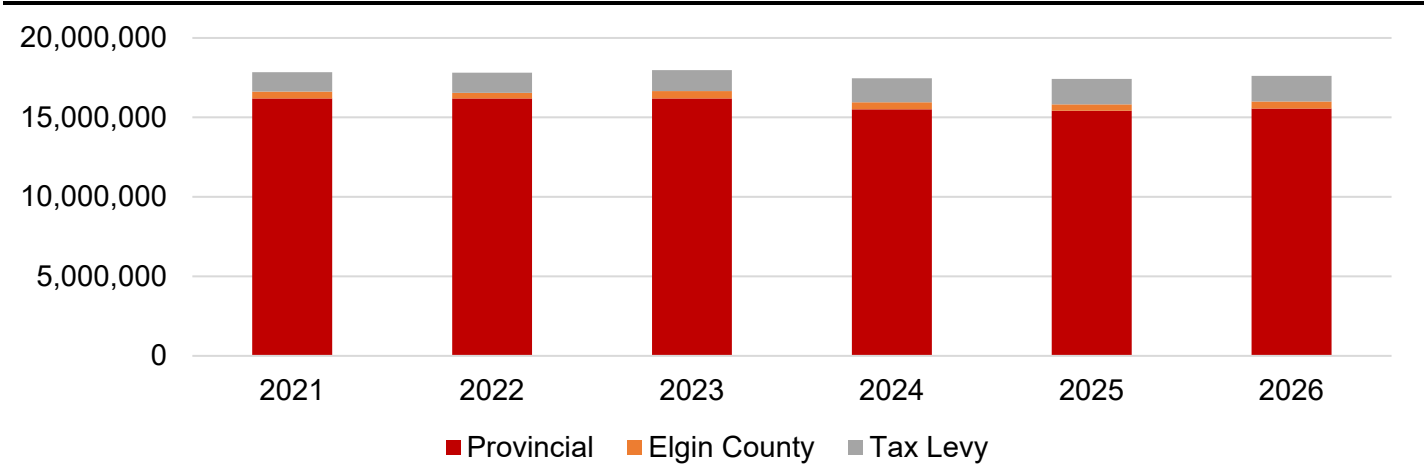
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$1,606,112	\$1,612,983	\$6,871	0.4%	+ 0.01%

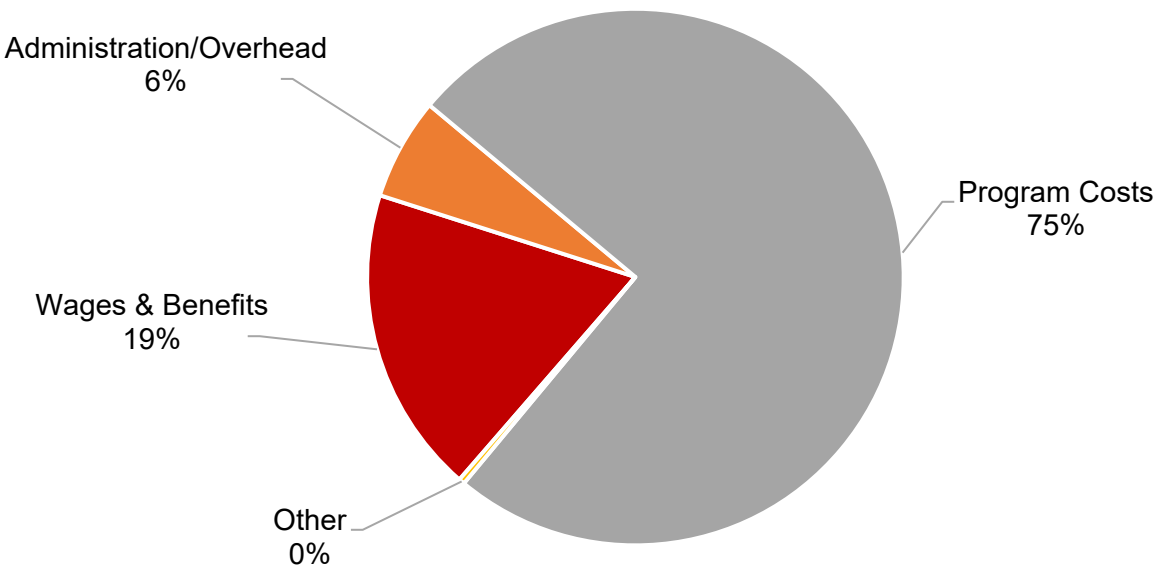
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Increase in Wages & Benefits	75,049
Increase in Provincial Funding	(136,277)
Increase in Elgin County Funding	(42,581)
Increase in Program Costs	110,680
Change in Levy	6,871

STAFF COMMENTARY

The funding formula from the Ministry of Children, Community, and Social Services (MCSS) remains largely unchanged. As a result, the increase in costs are predominately offset by the increase in funding. For 2026, the cost-sharing arrangement between the City and Elgin County is estimated at 73% and 27%, respectively. The cost sharing formula is based on the location of the clients. Below is the year over year comparison:

Municipal Partner	2026 Share	2025 Share
City of St. Thomas	73%	74%
Elgin County	27%	26%
Total	100%	100%

The budgeted wage and benefit increases reflect cost-of-living adjustments and the provisions of the ratified collective agreements.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Ontario Works									
1	OW Administration/COA	(1,445,000)	(1,445,000)	(1,445,000)	(1,445,000)	(1,836,274)	(1,713,946)	(1,952,551)	(116,277)
2	County of Elgin - Cost Share Subsidy	(276,173)	(418,727)	(343,698)	(402,681)	(366,411)	(261,000)	(407,606)	(41,195)
3	County of Elgin - Admin Subsidy	(32,818)	(43,530)	(36,737)	(36,680)	(32,975)	(106,000)	(34,361)	(1,386)
4	Misc. Recoveries	5	-	(2,470)	-	-	-	-	-
5	Wage Recovery	-	(3,500)	-	-	-	-	-	-
6	Reg Full-time Salaries & Wages	1,860,760	2,142,949	1,807,058	1,790,807	2,015,525	1,283,655	1,905,351	(110,174)
7	Reg Part-time Salaries & Wages	60,664	-	25,377	-	172,822	118,947	295,141	122,319
8	Statutory Benefits	172,139	190,777	163,465	192,232	177,020	134,657	201,784	24,764
9	Employer Benefits	276,513	289,994	256,997	314,433	308,710	201,879	318,371	9,661
10	OMERS	186,070	203,254	186,418	209,347	187,314	129,662	209,865	22,551
11	Staff Training & Development	7,346	10,000	16,840	15,000	7,000	17,776	25,000	18,000
12	Contracted Services - Temp Agency	9,800	10,000	-	5,000	10,000	7,693	15,000	5,000
13	Contracted Services	3,100	3,000	1,944	3,000	3,000	3,113	3,000	-
14	Office Rent	13,720	15,000	11,257	15,000	18,000	15,726	21,000	3,000
15	Staff Mileage	2,834	4,000	3,214	5,000	4,000	2,277	4,000	-
16	Emergency Planning	2,410	2,000	2,726	4,000	4,000	3,017	4,000	-
17	Refunds to Clients	1,784	-	6,475	-	-	26,058	-	-
18	Discretionary Benefits	603,134	520,000	499,957	520,000	540,000	375,203	560,000	20,000
19	Mandatory Benefits	239,395	360,000	275,101	300,000	300,000	329,616	300,000	-
20	Funeral	47,943	100,000	25,736	100,000	100,000	86,642	100,000	-
21	Other Discretionary Benefits	225	-	-	-	-	-	-	-
22	ERE - Supplies & Services	51,193	50,000	383	-	-	-	-	-
23	ERE - Employment Benefits	343,961	164,000	79,831	75,000	125,000	40,935	150,000	25,000
24	Administrative Allocation	680,149	757,522	781,990	771,729	793,482	-	822,689	29,207
25	Office Supplies	3,430	-	109	100	4,000	110	500	(3,500)
26	Books & Subscriptions	9,897	-	11,980	10,000	10,000	8,629	14,000	4,000
27	City O/H Allocation	508,776	508,800	519,000	519,000	529,400	529,400	545,300	15,900
28	MOH - Homemakers Funding	(9,078)	(7,500)	(9,952)	(9,600)	(9,600)	(7,667)	(9,600)	-
29	OW Income Mtce Homemakers	11,347	9,375	9,952	12,000	12,000	7,463	12,000	-
30	MCSS - Assistance Subsidy	(12,571,798)	(13,285,000)	(13,927,646)	(13,330,000)	(12,850,000)	(10,786,517)	(12,870,000)	(20,000)
31	O.W. Allowances	11,757,424	12,500,000	13,277,845	12,500,000	12,000,000	10,317,558	12,000,000	-
32	Funeral Recoveries/Reimbursements	(77,034)	-	(56,842)	(100,000)	(100,000)	-	(100,000)	-
33	Reimbursements	(41,665)	(100,000)	(77,137)	(50,000)	(50,000)	-	(50,000)	-
34	Family Resp Centre Recoveries	(66,240)	(120,000)	(72,025)	(40,000)	(40,000)	-	(40,000)	-
35	Transition Child Benefits	154,774	125,000	74,273	200,000	200,000	44,834	200,000	-
36	8693 - OW Employment Assistance	(1,227,000)	(1,227,000)	(654,900)	(629,900)	(629,900)	(524,918)	(629,900)	-
Total		1,261,988	1,315,413	1,411,519	1,517,787	1,606,112	284,801	1,612,983	6,871
Total Ontario Works		1,261,988	1,315,413	1,411,519	1,517,787	1,606,112	284,801	1,612,983	6,871

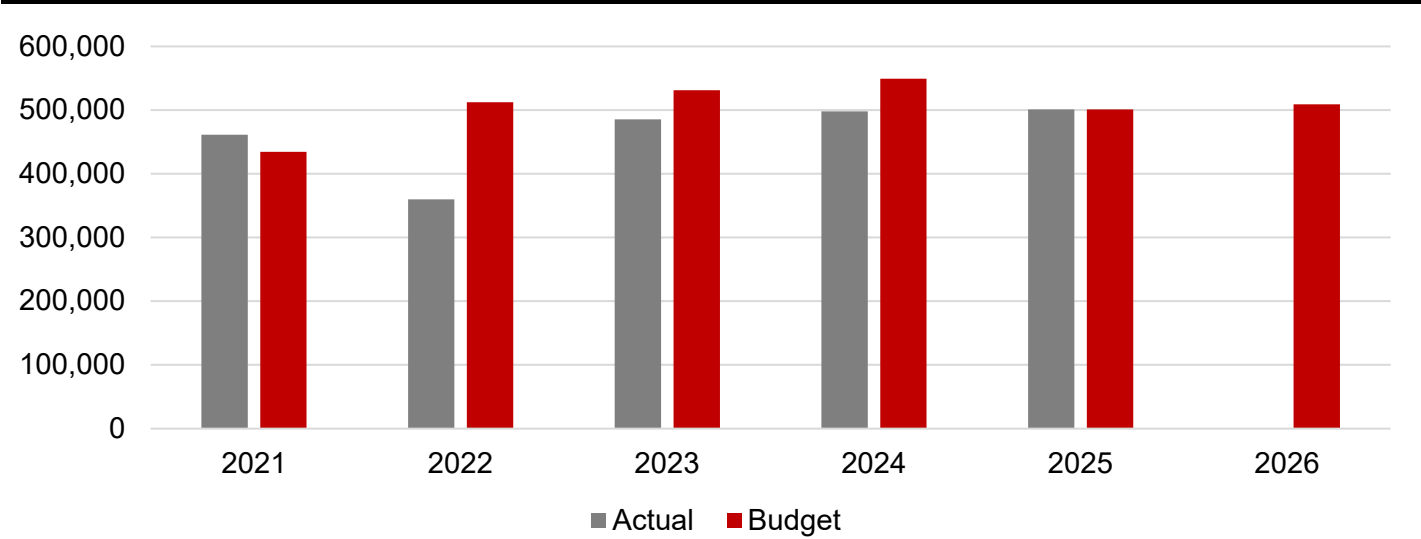
ABOUT CHILDREN’S SERVICES

Children’s Services (CS) is responsible for the planning and management of the local early years and childcare system. This includes overseeing funding, administering fee subsidies for families, and maintaining service agreements with licensed childcare providers. CS supports inclusive care through special needs resourcing and ensures quality and accountability across all programs. CS works collaboratively with community partners to identify needs, address service gaps, and strengthen the overall system.

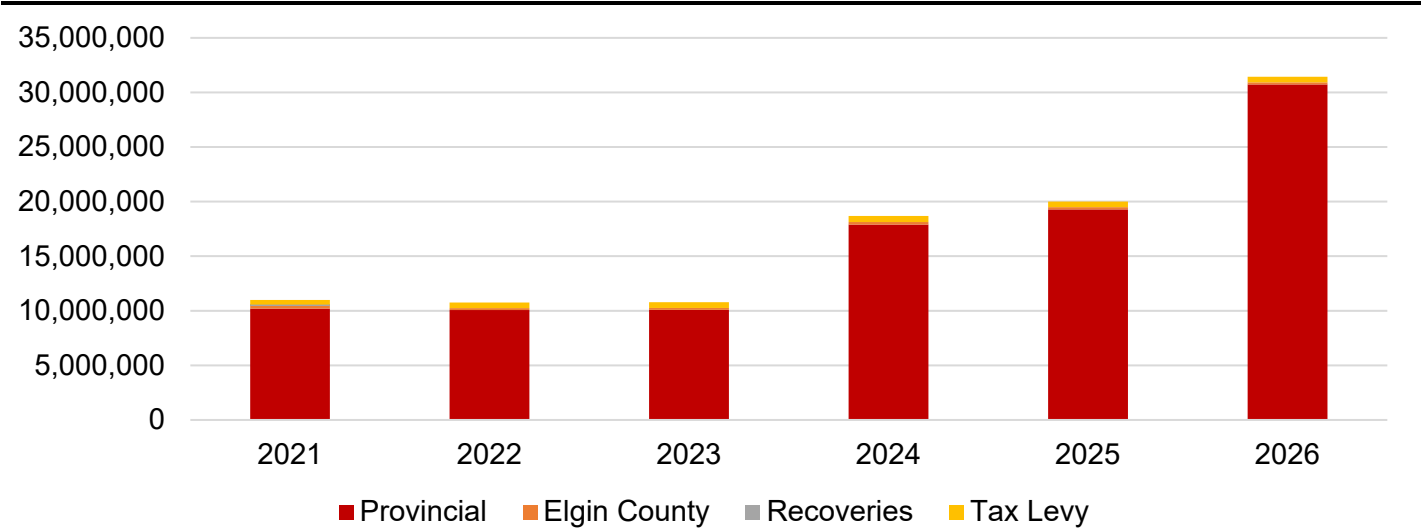
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$500,903	\$509,122	\$8,219	1.6%	0.01%

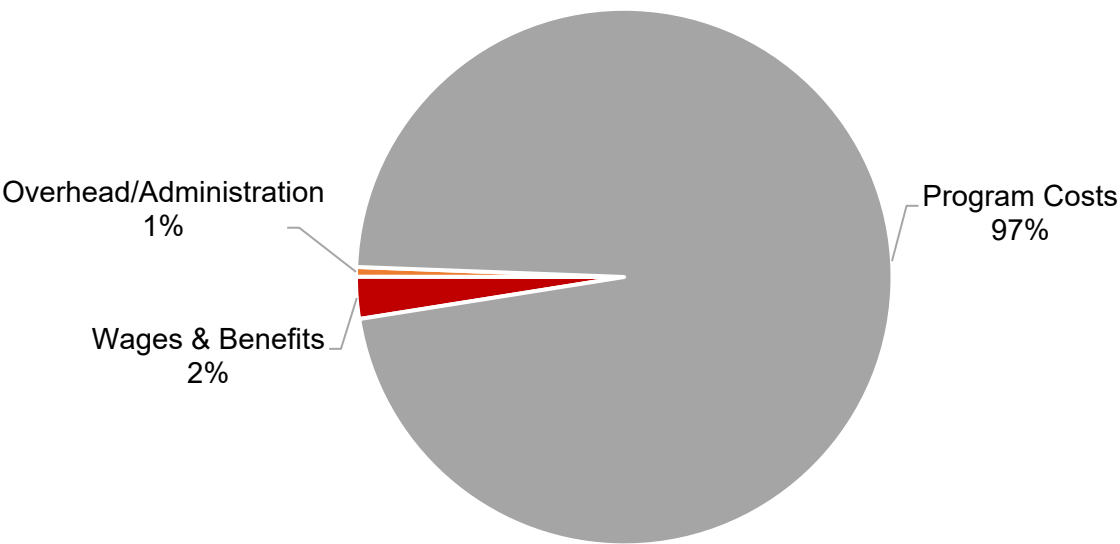
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Increase in Wages & Benefits	109,316
Increase in Provincial Funding	(10,235,192)
Increase in Program Costs	10,129,014
Increase in Overhead/Administration	4,510
Decrease in Elgin County Funding	571
Change in Levy	8,219

STAFF COMMENTARY

Children Services has dynamically changed from prior years. There has been an increase in program funding and an offsetting increase in program costs. In addition, reporting requirements have changed. Funding is now divided into four major segments: Cost-Based Funding, Local Priorities, Infrastructure Programs, and Administration Allocation.

Along with the new funding, the 2026 budget reflects the wage and benefit increases related to the cost-of-living adjustments and the provisions of the ratified collective agreements.

For 2026, the cost-sharing arrangement between the City and Elgin County is estimated at 70% and 30%, respectively. The cost sharing formula is based on the location of the childcare units and home address of the children attending. Below is the year over year comparison:

Municipal Partner	2026 Share	2025 Share
City of St. Thomas	70%	71%
Elgin County	30%	29%
Total	100%	100%

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Childcare									
1	ChildCare Administration	(173,448)	(350,000)	(173,448)	(170,468)	(173,448)	(19,363,996)	(484,700)	(311,252)
2	County of Elgin - Cost Share Subsidy	(184,947)	(148,592)	(198,253)	(221,580)	(184,441)	(167,000)	(197,116)	(12,675)
3	County of Elgin - Admin Subsidy	(18,660)	(17,727)	(17,049)	(20,096)	(18,960)	(70,000)	(5,714)	13,246
4	Reg Full-time Salaries & Wages	633,829	551,661	572,805	683,559	511,790	351,205	592,879	81,089
5	Statutory Benefits	51,868	46,314	48,090	54,920	42,139	33,672	50,789	8,650
6	Employer Benefits	73,869	71,755	67,545	79,523	79,055	55,549	88,683	9,628
7	OMERS	55,560	55,566	53,027	59,610	50,027	36,360	59,236	9,209
8	Staff Training & Development	4,047	5,000	3,265	7,500	7,500	1,208	7,500	—
9	Childcare Legal Fees	1,839	5,000	—	5,000	5,000	4,354	5,000	—
10	Audit Fees	—	—	—	—	2,100	2,100	2,100	—
11	Professional Fees	—	15,000	3,562	7,500	5,400	1,801	5,400	—
12	Childcare Software Costs	46,939	15,500	69,842	15,000	40,000	5,110	30,000	(10,000)
13	Staff Mileage	2,862	7,000	3,732	5,000	5,000	1,970	5,000	—
14	Capacity Building Expense	48,002	48,002	48,002	50,000	50,000	15,127	24,000	(26,000)
15	Special Needs Costs	659,832	570,000	837,917	570,000	800,000	594,631	800,000	—
16	General Operating Grant Costs	4,047,115	3,454,956	4,145,895	3,550,846	4,200,000	236,507	1,963,445	(2,236,555)
17	Extended Day Fee Subsidy	(59)	150,000	—	150,000	—	—	—	—
18	Ontario Works ChildCare Formal	169,261	400,000	135,218	400,000	180,000	85,286	180,000	—
19	Ontario Works Childcare Informal	—	2,000	—	2,000	—	—	—	—
20	Administrative Allocation	85,126	94,690	97,749	94,690	99,185	—	102,836	3,651
21	Family and Childrens Centres Expense	1,217,002	—	1,287,302	—	—	689,171	—	—
22	Program Supplies	1,583	2,000	8,354	1,000	1,000	134	1,000	—
23	City O/H Allocation	51,306	51,300	52,300	52,300	53,300	53,300	54,900	1,600
24	EDU 80/20 Funding	(2,060,078)	(2,060,078)	(2,060,078)	(2,060,078)	(2,060,078)	—	(4,318,741)	(2,258,663)
25	Fee Subsidy	1,661,458	3,320,786	691,671	2,575,098	1,510,000	674,898	1,200,000	(310,000)
26	ELCC Funding	(497,637)	(612,468)	(339,422)	(876,975)	(891,469)	—	(4,333,691)	(3,442,222)
27	ELCC Expenses	497,637	—	339,422	876,975	891,469	—	4,333,691	3,442,222
28	Ontario Early Years Child and Family Centres	(1,219,945)	(1,108,570)	(1,290,160)	(1,266,658)	(1,290,160)	—	(1,430,769)	(140,609)
29	Ontario Early Years Child and Family Centres	2,944	1,108,570	2,858	1,266,658	1,290,160	1,376	1,179,692	(110,468)
30	CWELCC Funding	(5,804,026)	(1,420,791)	(7,591,711)	(7,273,290)	(9,108,902)	147,554	(20,153,678)	(11,044,776)
31	Fee Reduction non-profit	4,327,596	—	5,146,534	7,095,303	9,108,902	11,959,780	18,603,896	9,494,994
32	Fee Reduction for-profit	912,403	—	1,074,269	—	—	2,833,384	1,900,000	1,900,000
33	Workforce Compensation non-profit	204,496	—	513,028	—	—	—	—	—
34	Workforce Compensation for-profit	44,362	—	129,450	—	—	—	—	—
35	Parent Subsidy Fee Refund non-profit	165,169	—	—	—	—	—	—	—
36	CWELCC non-profit start-up	150,000	—	—	—	—	—	—	—
37	Emerging Issues - Profit	—	—	111,963	—	—	—	—	—
38	Emerging Issues - NFP	—	—	409,395	—	—	—	—	—
39	CWELCC Admin	—	—	207,072	177,987	—	—	—	—
40	Wage Enhancement	(945,492)	(1,063,276)	(1,092,049)	(1,063,276)	(1,063,276)	(169,961)	—	1,063,276
41	Wage Enhancement Expense	945,492	1,039,792	1,107,090	1,039,792	1,039,792	26,900	220,000	(819,792)
42	Wage Enhancement Admin	—	23,484	23,484	23,484	23,484	—	23,484	—
43	EDU 100% Funding	(4,364,915)	(3,472,388)	(3,506,463)	(5,180,107)	(4,703,667)	—	—	4,703,667
44	Repayments from Providers	—	—	—	—	—	(273,464)	—	—
45	Child Care Workforce Stabilization	144,884	—	75,264	(161,993)	—	33,910	—	—
46	Distributed Wages	(451,828)	(253,453)	(499,628)	—	—	—	—	—
Total		485,447	531,034	497,842	549,224	500,903	(2,199,135)	509,122	8,219
Total Childcare		485,447	531,034	497,842	549,224	500,903	(2,199,135)	509,122	8,219

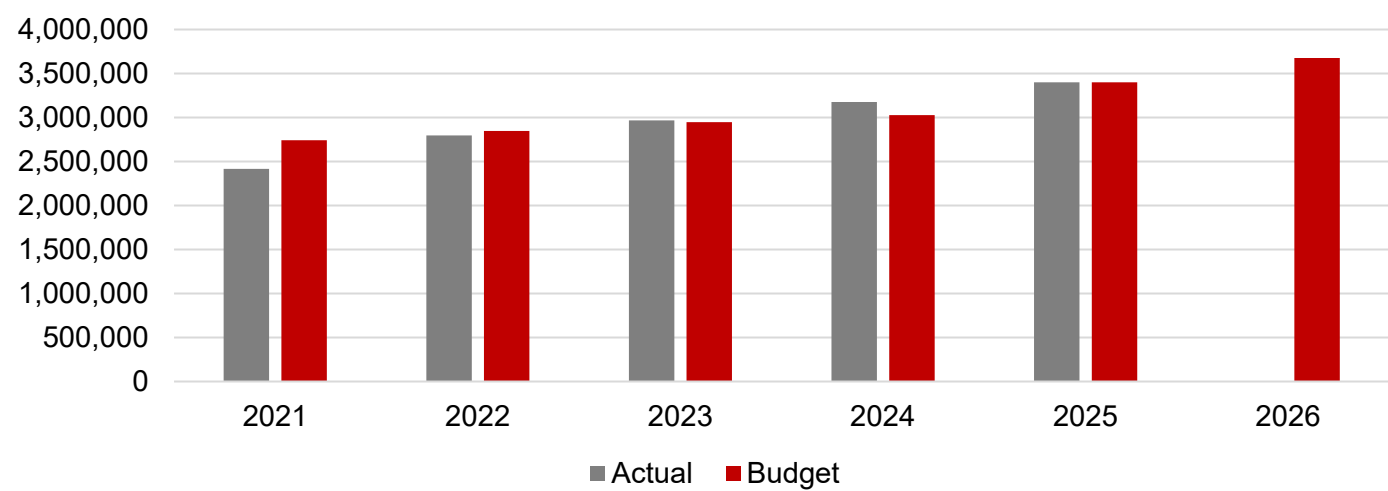
ABOUT HOUSING

Housing Stability Services (HSS) is responsible for administering and delivering a broad range of housing-related programs, including managing social housing (rent-geared-to-income and other subsidized units), maintaining service agreements with non-profit housing providers that are governed under the Housing Services Act, overseeing rent supplement and housing allowance programs, and coordinating the St. Thomas-Elgin Homelessness Prevention response. The Homelessness Prevention response includes programs and services that prevent and / or end occurrences of homelessness such as emergency financial assistance, emergency shelters, supportive housing, outreach and system navigation in partnership with local agencies.

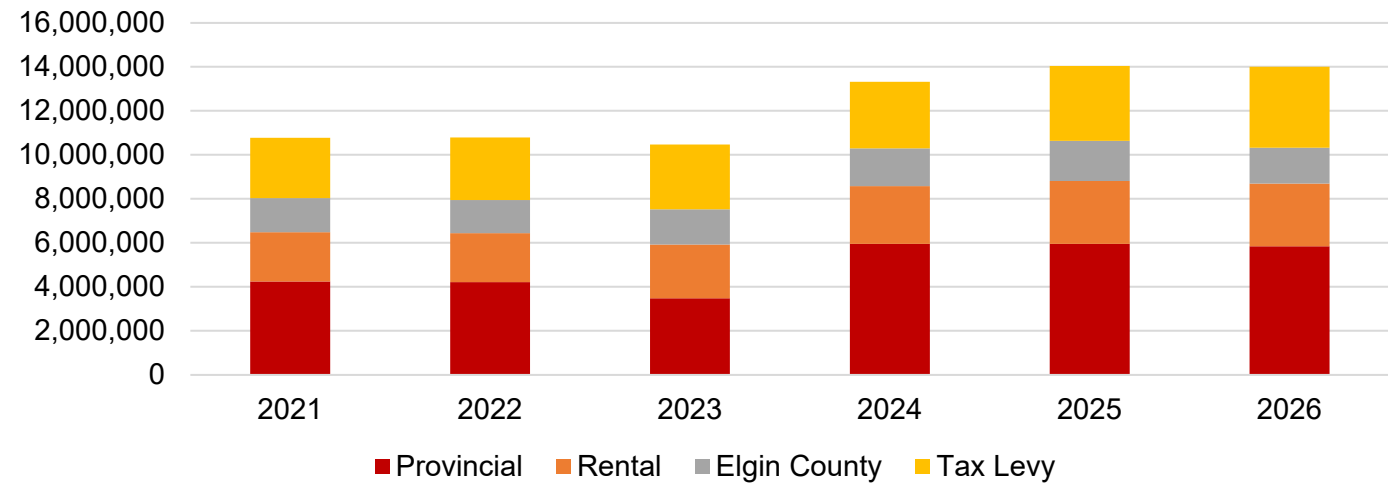
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$3,400,215	\$3,676,407	\$276,192	8.1%	+ 0.38%

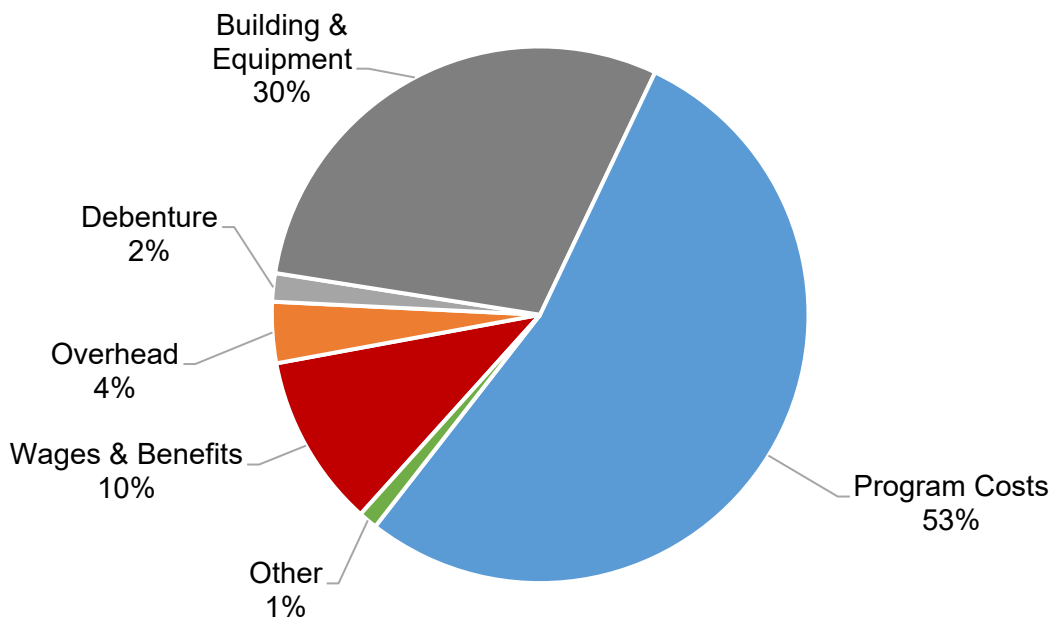
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Increase in Wages & Benefits	195,763
Decrease in Debenture Funding	\$511,407
Decrease in Housing Debenture	(507,124)
Increase in Provincial Funding	(657,118)
Increase in Program Costs	482,750
Decrease in Elgin County Cost Sharing	200,340
Other (Property Taxes, Insurance, Bad Debts)	50,174
Change in Levy	276,192

STAFF COMMENTARY

In 2026, the budgeted wage and benefit increases reflect cost-of-living adjustments and the provisions of the ratified collective agreements.

As several provincially grant-funded housing-unit mortgages have reached maturity, both the associated costs and the corresponding funding are decreasing in parallel.

In 2025, the City received a new grant from the Homeless Reduction Innovation Fund (HIRF). The program is running from October 1,2025 to September 30, 2026, and the total funding received was \$448,000. The 2026 budget shows \$336,000 of increased funding and program costs.

For 2026, the cost-sharing arrangement between the City and Elgin County is estimated at 69% and 31%, respectively. The cost sharing formula is based on the location of the housing units. Below is the year over year comparison:

Municipal Partner	2026 Share	2025 Share
City of St. Thomas	69%	65%
Elgin County	31%	35%
Total	100%	100%

Property taxes, insurance costs and bad debts are all budgeted to increase in 2026.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Social Housing									
1	Federal Non-Specific Grant	(745,178)	(851,870)	(629,558)	(745,179)	(683,535)	(542,201)	(336,653)	346,882
2	AHP Admin Funding	–	(21,400)	(61,384)	(20,000)	(20,000)	(1,300)	(20,000)	–
3	County of Elgin - Cost Share Subsidy	(1,591,676)	(1,579,442)	(1,419,341)	(1,694,982)	(1,808,244)	(1,199,000)	(1,617,686)	190,558
4	County of Elgin - Admin Subsidy	(23,717)	(20,870)	(19,837)	(22,815)	(21,431)	(67,000)	(11,650)	9,781
5	Other Revenue	(240)	–	–	–	–	(30,310)	–	–
6	Reg Full-time Salaries & Wages	597,273	620,673	739,603	715,896	948,210	670,097	1,098,764	150,554
7	Reg Part-time Salaries & Wages	975	–	(975)	–	–	–	–	–
8	Salary Distribution- Admin	(115,340)	–	(99,038)	(62,000)	(354,700)	(79,863)	(545,435)	(190,735)
9	Statutory Benefits	49,750	52,958	60,753	59,156	77,835	61,809	93,414	15,579
10	Employer Benefits	89,138	85,993	110,860	104,829	147,268	110,623	159,143	11,875
11	OMERS	60,788	61,829	75,667	72,115	92,511	69,718	109,524	17,013
12	Staff Training & Development	5,747	6,600	8,909	10,000	10,000	10,368	10,000	–
13	Association Membership Fees	1,071	5,150	3,578	4,000	4,000	2,387	4,000	–
14	Legal Fees	–	–	2,335	–	–	–	10,000	10,000
15	Development Consultant	17,555	20,400	17,048	20,000	20,000	(10,072)	20,000	–
16	Contracted Services	15,635	12,500	17,287	15,000	20,000	25,371	20,000	–
17	Staff Mileage	2,377	1,600	2,429	2,500	2,500	3,065	4,500	2,000
18	AHP Program Delivery Expenses	–	1,000	–	–	–	–	–	–
19	Service Manager Subsidy	2,588,887	2,950,000	2,357,418	2,650,000	2,400,000	1,748,537	1,860,000	(540,000)
20	Portable Housing Benefit	491,020	490,000	496,093	590,000	500,000	431,795	600,000	100,000
21	Funding for Inn Out of the Cold	–	–	–	–	400,000	310,000	400,000	–
22	Expenses for 15 Flora	–	–	144,000	–	432,000	325,213	440,000	8,000
23	Administrative Allocation	85,126	94,690	97,749	96,466	99,185	–	102,836	3,651
24	Eviction Expenses	11,062	11,300	7,911	10,000	10,000	3,618	10,000	–
25	Goods & Services	1,747	4,650	4,454	3,000	3,500	3,004	3,500	–
26	City O/H Allocation	33,864	33,900	35,600	35,600	36,300	36,300	37,400	1,100
27	AHP Home Ownership Program	–	50,000	–	–	–	–	–	–
28	AHP Home Ownership Reserve Transfer	–	(50,000)	–	–	–	–	–	–
29	AHP Rental Unit Construction	209,250	–	–	–	–	–	–	–
30	Provincial Affordability Payment funding	(241,444)	(241,656)	(241,444)	(241,656)	(241,656)	(120,722)	(241,656)	–
31	Provincial Affordability	241,444	241,656	241,444	241,656	241,656	181,083	241,656	–
32	Debenture Funding	(326,370)	(326,370)	(322,087)	(322,087)	(326,370)	–	(141,333)	185,037
33	Debenture Expense	326,370	326,370	322,087	322,087	326,370	–	141,333	(185,037)
34	COCHI Funding	(885,157)	–	(2,106,488)	(626,900)	(700,000)	(2,569,842)	(1,237,700)	(537,700)
35	COCHI Admin Fees	115,340	–	99,038	40,000	–	79,863	61,885	61,885
36	COCHI Expenses	506,088	–	1,633,366	586,900	700,000	780,839	1,175,815	475,815
37	ESHC Subsidy	1,225,630	1,096,365	1,277,011	1,097,500	1,024,817	–	1,146,000	121,183
38	Strong Communities Rent Supp	–	(203,734)	–	–	–	–	–	–
39	HPP Rent Supplement	227,700	217,250	264,865	–	–	151,499	–	–
40	OCHAP CHSP Rent Supplement	73,065	85,000	71,847	85,000	85,000	62,450	85,000	–
41	OPHI Funding	–	–	–	(443,800)	(400,000)	–	(291,800)	108,200
42	OPHI Expenses	179,049	–	177,005	443,800	400,000	98,416	250,950	(149,050)
43	OPHI Admin Fees	–	–	–	–	–	–	40,850	40,850
44	OPHI Ontario Renovates	84,681	–	197,079	–	–	170,197	–	–
45	HRIF Funding	–	–	–	–	–	–	(336,000)	(336,000)
46	HRIF Expense	36	–	–	–	–	–	186,000	186,000
47	HRIF Admin	–	–	–	–	–	–	150,000	150,000
48	HPP Funding	(2,829,485)	(1,458,954)	(2,717,443)	(2,527,500)	(2,527,500)	(1,886,647)	(2,527,500)	–
49	HPP Admin Expenses	197,750	228,263	270,975	112,700	–	219,525	292,700	292,700
50	Distributed Wages	(197,750)	(228,263)	(270,975)	(205,700)	–	(219,525)	–	–
51	HPP Expenses	1,566,901	889,818	1,922,123	1,000,000	2,527,500	1,180,205	1,834,800	(692,700)
52	HPP-Help program expenses	556,902	340,873	404,872	1,620,500	–	277,961	400,000	400,000
53	SSRF Funding	–	–	–	–	–	(75,750)	–	–
54	SSRF Expenses	372,131	–	–	–	–	2,494	–	–
55	COHB Funding	(49,785)	–	(1,500)	–	(25,000)	(10,250)	(6,250)	18,750
56	COHB	43,913	–	–	–	–	7,183	–	–
57	LEAP Funding	(10,492)	–	(9,064)	–	–	–	–	–
58	LEAP Expenses	4,486	–	10,670	–	–	–	–	–
Total		2,966,116	2,946,279	3,174,942	3,026,086	3,400,215	211,139	3,676,407	276,192
Public Housing									
59	ESHC Non-Specific Grant CSM	(1,225,630)	(1,096,365)	(1,277,011)	(1,097,500)	(1,024,817)	–	(1,146,000)	(121,183)

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
60	Debenture	–	(326,370)	–	(322,087)	(326,370)	–	–	326,370
61	Capital Repair Grants	–	–	(900,000)	(700,000)	(700,000)	–	(700,000)	–
62	ESHC Rental Revenue	(2,511,267)	(2,400,000)	(2,581,199)	(2,600,000)	(2,820,800)	(1,963,308)	(2,820,800)	–
63	ESHC - Online payments	250	–	–	–	–	(113,003)	–	–
64	Tenant Recoveries	(15)	(6,000)	(51)	(1,000)	–	(105)	–	–
65	Sundry Revenue	(34,008)	(38,000)	(34,567)	(25,000)	(35,000)	(25,698)	(35,000)	–
66	Consultants - Legal	–	5,000	8,320	5,000	5,000	25,518	10,000	5,000
67	Building Maintenance/Repair	111,443	–	121,994	–	–	114,214	–	–
68	Contracted Building Maintenance	1,613,191	1,500,000	2,542,099	2,400,000	2,400,000	2,045,463	2,400,000	–
69	Capital Asset Repairs	9,963	–	–	–	–	–	–	–
70	Equipment Rental	1,355	5,000	2,861	5,000	3,000	12,428	3,000	–
71	Property Taxes	881,405	875,300	907,541	900,000	900,000	696,152	945,900	45,900
72	Insurance	88,900	88,900	90,000	90,000	172,000	172,000	198,000	26,000
73	Telephone/Fax Services	18,547	15,000	20,965	20,000	22,000	12,458	22,000	–
74	Housing Tenant Refunds	7,114	–	6,079	–	–	4,706	–	–
75	Service Charges	(37)	75	(1,620)	600	–	75	–	–
76	Bad Debts	16,302	47,000	79,863	47,000	40,000	–	80,000	40,000
77	Administration Expense	381,000	381,000	374,900	374,900	374,900	–	374,900	–
78	Electricity (Hydro)	330,704	305,000	329,058	305,000	340,000	230,994	340,000	–
79	Utilities - Water/Sewer	116,535	110,000	131,289	68,000	130,000	77,557	130,000	–
80	Natural gas	96,158	110,000	81,479	110,000	100,000	67,376	100,000	–
81	Debenture Expense	98,090	424,460	98,000	420,087	420,087	98,000	98,000	(322,087)
Total		0	0	0	–	–	1,454,827	–	–
Total Housing		2,966,116	2,946,279	3,174,942	3,026,086	3,400,215	1,665,966	3,676,407	276,192

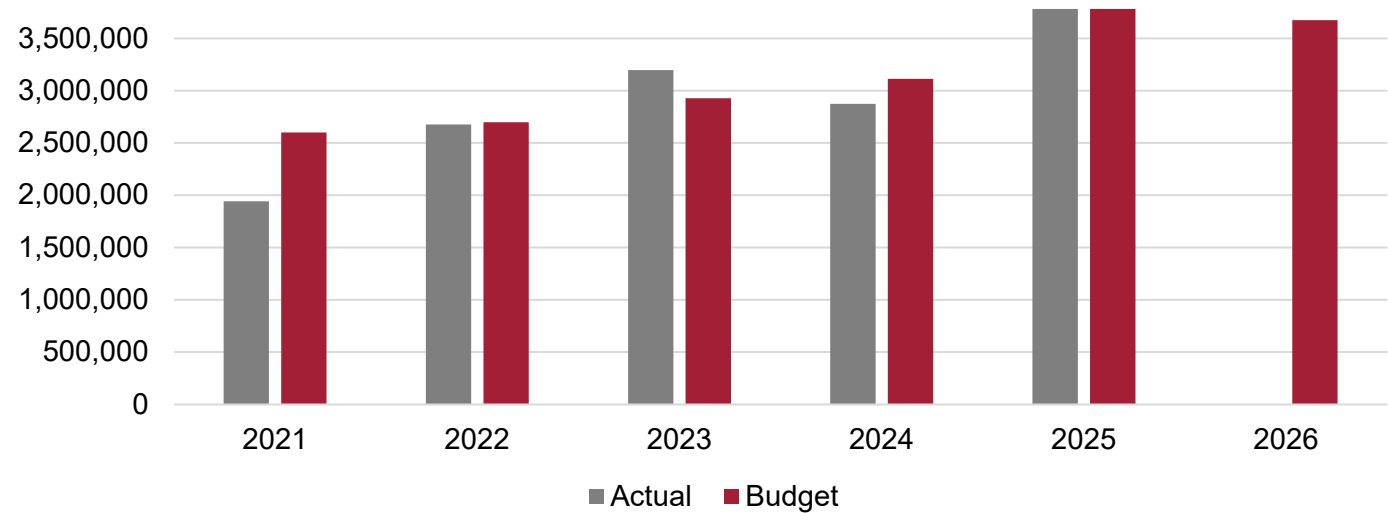
ABOUT VALLEYVIEW HOME

Valleyview Home provides long-term care services for seniors, delivering compassionate, resident centred support in a safe and comfortable environment. It offers nursing and personal care, life enrichment programming, nutritional services, and specialized supports to promote dignity, well-being, and quality of life for residents, while maintaining compliance with provincial care standards and regulations.

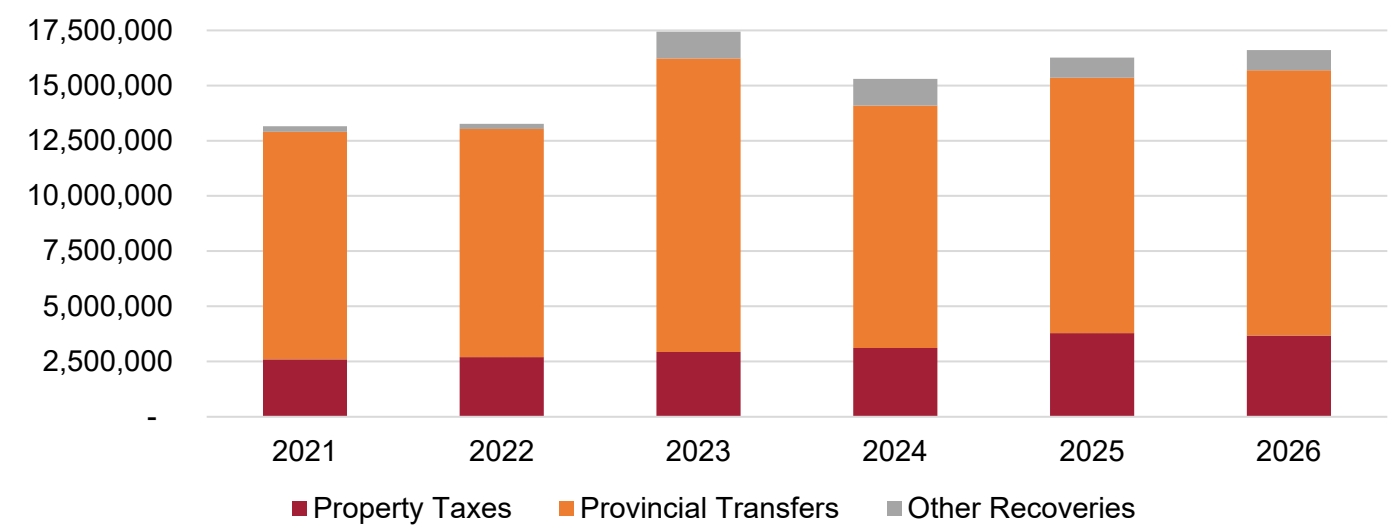
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$3,781,664	\$3,673,814	(\$107,850)	(2.9%)	(0.15%)

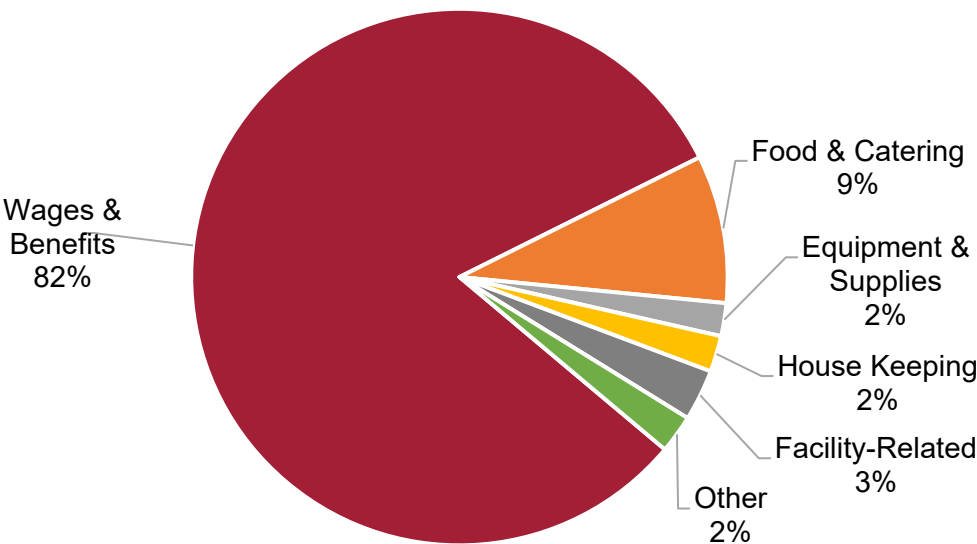
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages and benefits	101,641
New positions: 3.5 personal support workers, 1 full-time recreationist, 1 part-time recreationist	467,312
Provincial funding transfers	(776,785)
Food and catering	57,192
Other inflationary and budget maintenance adjustments	42,790
Change in Levy	(107,850)

STAFF COMMENTARY

- The 2026 budget will maintain current service levels. Wage, benefit increases as well as general supply increases have impacted the 2026 budget.
- As a result of an increase in dedicated Ministry funding, we are able to increase staffing in nursing and recreation.
- We continue to monitor the impact of increased ministry funding on our staffing levels and will make adjustments as required to maximize the fundings impact.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
1	Ontario Specific Grant-Nursing & Personal Care	(5,130,536)	(4,910,895)	(5,333,552)	(7,046,126)	(7,590,452)	(4,112,212)	(7,981,651)	(391,199)
2	Ontario Specific Grant - Program & Supports	(616,512)	(618,287)	(635,129)	—	—	(486,710)	—	—
3	Ontario Specific Grant-Raw Foods	(585,858)	(546,040)	(636,368)	—	—	(495,770)	—	—
4	Ontario Specific Grant-Other Accomodation	(324,393)	(2,787,782)	(581,494)	—	—	(350,573)	—	—
5	Ontario Specific Grant - Covid Funding	(578,652)	(580,000)	(646,377)	—	—	(513,240)	—	—
6	Ontario Specific Grant - Equalization & Pay Eq	(161,544)	(161,544)	(161,982)	(161,544)	(161,544)	(121,158)	(161,544)	—
7	Previous Years Adjustments	(18,911)	—	312,343	—	—	159,505	—	—
8	Sales	—	(500)	—	—	—	—	—	—
9	Donations	—	(1,500)	(25)	(1,500)	(1,500)	—	(1,500)	—
10	Ward-Basic	(1,679,803)	(1,422,252)	(1,768,245)	(1,422,252)	(1,422,252)	(1,227,059)	(1,422,252)	—
11	Private Basic	(572,736)	(560,000)	(568,688)	(560,000)	(560,000)	(407,424)	(560,000)	—
12	Private-Preferred	(243,477)	(220,000)	(243,295)	(245,000)	(245,000)	(174,215)	(249,900)	(4,900)
13	Semi Preferred	(132,327)	(135,000)	(143,081)	(135,000)	(145,000)	(92,975)	(147,900)	(2,900)
14	Semi Basic	(649,549)	(622,961)	(701,809)	(622,961)	(622,961)	(456,150)	(622,961)	—
15	Resident Refund	1,066	—	2,930	(591,468)	—	(4,464)	—	—
16	Miscellaneous Revenue	(103,276)	(978,372)	(151,802)	(978,372)	(664,680)	(116,723)	(664,680)	—
17	Reg Full-time Salaries & Wages	309,330	339,447	363,092	368,139	378,706	244,295	407,847	29,141
18	Reg Part-time Salaries & Wages	28,049	—	(1,616)	—	—	29,969	—	—
19	Overtime	2,355	—	—	—	—	—	—	—
20	Statutory Benefits	28,068	26,527	28,086	27,800	29,205	23,882	31,505	2,300
21	Employer Benefits	40,892	40,672	44,925	45,037	52,250	37,433	55,138	2,888
22	OMERS	36,960	35,474	46,893	38,636	38,693	27,523	42,909	4,216
23	Conference Fees	3,780	2,700	3,291	2,700	2,700	4,033	2,700	—
24	Association Membership Fees	25,404	12,000	—	12,500	12,500	1,000	13,000	500
25	Legal Fees & Expenses	3,453	4,000	9,158	6,000	6,000	—	6,000	—
26	Audit Fees	—	2,500	2,500	2,500	1,500	1,500	1,545	45
27	Promotion/Advertising	547	2,450	1,147	2,450	2,450	427	2,450	—
28	Other Contracted Services	11,517	11,500	5,781	11,500	36,500	1,201	36,500	—
29	Vehicle Repairs & Maintenance	—	1,200	—	1,200	1,200	—	1,200	—
30	Computer Program Maint. Contract	64,960	9,600	93,961	9,600	9,600	68,392	10,500	900
31	Telephone/Fax Services	3,647	12,000	3,648	12,000	6,000	2,255	5,000	(1,000)
32	Regular Postage	3,405	4,700	2,827	4,700	4,700	1,890	4,400	(300)
33	Photocopying	37,740	1,100	13,068	1,100	1,300	5,783	1,750	450
34	Staff Mileage	1,282	1,700	3,494	1,700	1,700	1,316	1,700	—
35	Service Charges	(1,075)	—	(945)	—	—	—	—	—
36	Bad Debts	2,291	—	72,477	—	—	—	—	—
37	Misc. Administrative Expenses	13,122	7,200	15,524	7,500	7,500	12,357	8,000	500
38	Office Supplies	16,837	10,500	10,932	11,000	11,000	4,596	11,000	—
39	In-Service Coordinator	—	1,200	—	1,200	1,200	—	1,200	—
40	Tools & Equipment Replacement	—	1,500	—	1,500	1,500	—	1,500	—
41	Equipment Maint/Repair Supply	—	400	690	400	400	—	400	—
42	Volunteer Expenses	824	2,200	—	2,200	2,200	1,294	2,200	—
43	Books & Subscriptions	—	850	—	850	850	10,603	850	—
44	Internal Fleet Services Charges	3,522	7,680	2,082	7,680	7,680	1,448	5,000	(2,680)
Total		(10,159,597)	(13,006,033)	(10,535,557)	(11,184,331)	(10,796,055)	(7,917,971)	(11,158,094)	(362,039)
MDS									
45	MDS Funding	(73,584)	(75,204)	(76,398)	(75,204)	(76,944)	(57,792)	(78,432)	(1,488)
46	Reg Full-time Salaries & Wages	89,445	87,120	94,362	92,060	94,703	68,556	98,620	3,918
47	Overtime	492	—	—	—	—	548	—	—
48	Statutory Benefits	6,791	7,029	7,211	7,196	7,503	6,684	8,186	683
49	Employer Benefits	7,345	10,665	7,795	8,021	9,101	6,310	9,393	292
50	OMERS	9,236	8,856	9,780	9,649	9,537	7,313	10,221	684
Total		39,725	38,466	42,750	41,722	43,900	31,619	47,988	4,089
High Intensity									
51	Provincial Funding - High Intensity Needs	(17,925)	(16,800)	(5,463)	(33,264)	(33,264)	(10,697)	(33,264)	—
52	High Intensity Transportation	12,600	—	—	—	—	—	—	—
53	General Supplies	—	5,000	—	12,000	12,000	—	12,000	—
54	Tools & Equipment Replacement	—	3,300	—	6,800	6,800	—	6,800	—
55	Equipment Maint/Repair Supply	—	3,000	—	3,000	3,000	—	3,000	—
56	Medical Supplies	1,426	5,000	4,213	10,964	10,964	972	10,964	—
57	Books & Subscriptions	—	500	—	500	500	—	500	—
Total		(3,899)	—	(1,250)	—	—	(9,725)	—	—
Pharmacy Sponsored Program									
58	Pharmacy Sponsored Program	—	(60,000)	(5,159)	(60,000)	(60,000)	—	(60,000)	—

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
59	Pharmacy Sponsored Expenditure	11,228	60,000	5,159	60,000	60,000	19,666	60,000	-
	Total	11,228	-	-	-	-	19,666	-	-
Dietary Services									
60	Recoveries	-	(500)	-	(500)	(500)	-	(500)	-
61	Food, Catering Costs	1,682,053	1,427,848	1,746,510	1,555,110	1,689,000	1,197,932	1,743,892	54,892
62	General Supplies	13,646	4,900	16,345	5,100	5,300	8,472	-	(5,300)
63	Program Supplies	2,572	7,400	2,917	7,400	7,400	604	14,000	6,600
64	Tools & Equipment Replacement	15,415	8,000	4,413	8,000	8,400	481	8,400	-
65	Equipment Maint/Repair Supply	9,985	10,000	9,501	10,000	10,000	10,785	11,000	1,000
	Total	1,723,671	1,457,648	1,779,686	1,585,110	1,719,600	1,218,275	1,776,792	57,192
Housekeeping									
66	Laundry Service Recoveries	-	(500)	-	(500)	(500)	-	(500)	-
67	Reg Full-time Salaries & Wages	284,642	589,311	322,704	395,022	406,361	279,333	420,696	14,335
68	Reg Part-time Salaries & Wages	358,264	311,449	349,786	302,458	311,140	268,562	302,458	(8,682)
69	Premium overtime/Standby	-	500	-	500	500	-	500	-
70	Overtime	52,266	1,500	37,016	1,500	1,800	30,895	2,550	750
71	Statutory Benefits	66,472	58,711	70,206	59,321	63,912	53,186	67,939	4,027
72	Employer Benefits	62,906	66,675	76,683	72,980	91,321	63,543	95,379	4,058
73	OMERS	41,540	52,252	46,791	53,294	57,020	29,411	60,516	3,496
74	Contracted Janitorial Services	186,184	-	259,099	253,984	268,458	202,299	276,503	8,045
75	General Supplies	11,687	8,000	2,852	9,000	9,000	3,242	9,000	-
76	Program Supplies	6,546	11,000	1,938	11,000	11,000	945	11,000	-
77	Janitorial Supplies	49,932	52,500	35,008	52,500	52,500	45,465	54,500	2,000
78	Laundry Supplies	26,697	15,000	16,327	15,000	15,000	16,070	16,000	1,000
79	Uniforms/Supplies	3,681	3,750	4,827	3,750	3,750	(214)	3,750	-
80	Tools & Equipment Replacement	389	1,000	-	1,000	1,000	416	1,000	-
81	Furnishings	14,002	3,000	527	3,000	3,000	1,815	3,200	200
82	Equipment Maint/Repair Supply	10,317	3,300	14,954	3,300	3,300	5,219	4,200	900
83	Incontinence Supplies	59,975	66,000	43,376	66,000	69,589	21,381	69,589	-
	Total	1,235,501	1,243,448	1,282,095	1,303,109	1,368,151	1,021,570	1,398,280	30,129
Ancillary Services									
84	Recoveries	(13,856)	-	(15,128)	-	-	(9,901)	-	-
85	Transportation	550	-	(2,216)	-	-	-	-	-
86	Hairdressing/Barber Service	13,748	-	15,245	-	-	10,225	-	-
87	High Intensity Supplies	5,470	-	7,905	-	-	5,048	-	-
	Total	5,912	-	5,806	-	-	5,372	-	-
Building									
88	Misc. Recoveries	-	(1,000)	-	(1,000)	(1,000)	-	(1,000)	-
89	Reg Full-time Salaries & Wages	223,332	237,856	181,720	254,908	248,782	179,818	263,653	14,871
90	Reg Part-time Salaries & Wages	15,627	15,000	14,522	15,000	14,316	15,073	14,234	(82)
91	Premium overtime/Standby	3,552	200	8,464	200	200	816	300	100
92	Overtime	12,111	1,500	11,112	1,500	1,500	7,710	1,750	250
93	Statutory Benefits	20,853	21,755	18,369	22,000	22,000	19,425	24,141	2,141
94	Employer Benefits	37,860	36,296	37,030	40,408	47,175	37,886	47,890	715
95	OMERS	22,483	24,482	23,945	26,899	23,499	19,356	27,235	3,736
96	Contracted Garbage Collection	41,143	17,000	33,793	19,000	24,589	24,924	25,898	1,309
97	Contracted Services	192,723	92,000	121,838	92,000	92,000	87,223	92,000	-
98	Contracted Building Maintenance	150,338	24,000	97,054	27,000	29,000	4,988	31,000	2,000
99	Telephone/Fax Services	15,313	750	18,746	750	750	8,937	750	-
100	Cable TV	9,896	6,000	10,721	7,000	7,368	4,231	7,750	382
101	Staff Mileage	-	400	810	400	400	-	400	-
102	Major Maintenance	12,794	50,000	-	50,000	50,000	23,861	50,000	-
103	Building Maint Supplies	78,486	22,000	134,368	23,000	26,548	10,138	26,548	-
104	Uniforms/Supplies	650	925	526	925	925	(88)	438	(487)
105	Tools & Equipment Replacement	2,901	1,500	2,855	1,500	1,500	190	1,600	100
106	Equipment Maint/Repair Supply	159	57,000	7,500	57,000	57,000	-	57,000	-
107	Electricity (Hydro)	200,726	175,000	175,923	201,000	195,000	78,683	195,000	-
108	Utilities - Water/Sewer	81,038	49,000	92,698	55,000	65,489	25,201	65,489	-
109	Natural gas	159,165	85,000	116,784	106,594	114,895	74,249	114,895	-
110	Books & Subscriptions	3,611	150	3,819	150	150	3,819	150	-
111	Furniture & Fixtures Purchases	3,767	-	542	-	-	-	-	-
112	ADP Building Distribution	(40,000)	(20,000)	(40,000)	(20,000)	(40,000)	-	(40,000)	-
	Total	1,248,530	896,814	1,073,138	981,234	982,086	626,439	1,007,121	25,035
Activation									

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
113	Miscellaneous Revenue	(76)	(500)	(1,365)	(500)	(500)	(1,010)	(500)	-
114	Reg Full-time Salaries & Wages	326,295	371,623	329,468	441,578	454,253	279,995	519,800	65,547
115	Reg Part-time Salaries & Wages	165,741	199,351	143,747	241,000	205,561	111,830	199,825	(5,736)
116	Premium overtime/Standby	-	800	-	800	800	-	800	-
117	Overtime	9,424	400	11,916	400	400	11,013	400	-
118	Statutory Benefits	47,135	56,282	45,919	56,256	57,149	39,436	69,828	12,679
119	Employer Benefits	57,868	63,814	57,967	82,733	97,222	59,285	120,789	23,567
120	OMERS	38,027	52,100	36,512	52,948	52,948	29,635	64,386	11,438
121	Conference Fees	335	900	1,988	900	900	-	900	-
122	Association Membership Fees	-	300	1,482	300	300	-	300	-
123	Food, Catering Costs	23,008	44,000	21,650	44,000	44,000	13,678	44,000	-
124	Social Work	30,080	15,500	38,200	36,000	36,000	23,979	37,170	1,170
125	Staff Mileage	336	225	25	225	225	-	225	-
126	Resident Entertainment	38,065	23,000	51,134	23,000	26,120	37,689	28,978	2,858
127	General Supplies	29,201	1,000	22,871	1,000	1,500	12,249	1,700	200
128	Office Supplies	3,189	100	619	100	100	250	100	-
129	Uniforms/Supplies	1,529	1,784	2,226	2,100	2,259	(368)	1,839	(420)
130	Tools & Equipment Replacement	3,908	600	3,414	600	600	326	600	-
131	Equipment Maint/Repair Supply	338	900	486	900	900	36	900	-
132	Books & Subscriptions	1,395	1,200	2,893	1,200	1,200	1,854	1,200	-
133	Transfer from Counsell Reserve	(119)	-	-	-	-	-	-	-
134	Exercise Expenses	12,001	12,000	11,915	12,000	12,000	34,272	12,000	-
135	Physiotherapy Expense	114,248	112,608	116,146	112,608	112,608	49,608	112,608	-
136	Family and Friends Council Expenditures	-	-	-	-	-	360	-	-
137	The Whistle Stop Expenditures	3,596	-	4,787	-	-	2,256	-	-
138	AHP Staffing Supplement Funding	(232,827)	-	(259,230)	(240,804)	(263,328)	(211,671)	(348,200)	(84,872)
Total		672,698	957,987	644,769	869,344	843,217	494,703	869,648	26,431
Nursing Operations									
139	Recoveries	(23,302)	(4,000)	(45,613)	(4,000)	(4,000)	(57,126)	(4,000)	-
140	Fall Prevention	(3,399)	(10,000)	-	(10,000)	(10,000)	-	(10,000)	-
141	Physician On Call	(16,000)	(15,500)	(16,623)	(15,500)	(15,500)	(12,784)	(15,500)	-
142	Reg Full-time Salaries & Wages	4,420,303	4,971,416	4,883,408	4,985,147	5,359,196	3,774,495	5,356,890	(2,306)
143	Reg Part-time Salaries & Wages	3,241,912	4,025,874	3,579,017	4,256,255	4,378,427	2,798,220	4,695,158	316,731
144	Premium overtime/Standby	-	51,000	-	51,000	51,000	-	51,000	-
145	Overtime	410,199	37,500	467,932	41,000	45,000	302,947	45,000	-
146	Statutory Benefits	727,611	677,858	815,672	709,568	956,155	661,895	958,478	2,323
147	Employer Benefits	781,465	725,880	916,313	689,885	896,000	779,357	1,011,125	115,125
148	OMERS	527,809	646,069	614,537	581,000	780,659	484,307	798,000	17,341
149	Conference Fees	1,548	1,900	1,195	1,900	1,900	-	1,900	-
150	Association Membership Fees	-	200	160	200	200	13,369	200	-
151	Physician On Call	14,925	15,500	16,989	15,500	15,500	27,991	15,500	-
152	Medical Director	53,654	18,000	26,990	18,000	24,000	11,898	24,000	-
153	Staff Mileage	-	250	113	250	250	294	250	-
154	Fall Prevention Expense	13,900	10,000	-	10,000	10,000	-	10,000	-
155	General Supplies	121,504	1,500	96,836	1,500	1,500	101,462	1,500	-
156	Uniforms/Supplies	29,990	25,372	42,474	25,372	29,989	(7,011)	35,056	5,067
157	Tools & Equipment Replacement	17,925	69,000	107,524	69,000	73,654	73,251	75,800	2,146
158	Equipment Maint/Repair Supply	3,815	30,152	2,121	30,152	30,152	688	30,152	-
159	Medical Supplies	60,676	41,000	36,134	41,000	41,000	50,118	43,000	2,000
160	Books & Subscriptions	-	19,500	31,841	19,500	19,500	70	19,500	-
Total		10,384,536	11,338,471	11,577,022	11,516,729	12,684,582	9,003,442	13,143,009	458,427
Nursing - Behavioural Supports									
161	Provincial Funding - BSO	(69,744)	(69,744)	(69,744)	(69,744)	(69,744)	(52,308)	(69,744)	-
162	Reg Full-time Salaries & Wages	-	6,736	-	6,736	6,929	-	6,736	(193)
163	Reg Part-time Salaries & Wages	-	47,122	-	47,122	48,475	-	47,122	(1,353)
164	Employer Benefits	-	6,897	-	6,897	6,897	-	6,897	-
165	OMERS	-	6,589	-	6,589	6,589	-	6,589	-
166	General Supplies - BSO	429	2,400	275	2,400	2,400	165	2,400	-
Total		(69,315)	-	(69,469)	-	1,546	(52,143)	0	(1,546)
Nursing - Registered Practical Nurse									
167	Direct Care Funding	(106,008)	-	(106,008)	-	(106,008)	(79,506)	(106,008)	-
168	Infection Prevention & Control Funding	(120,636)	(140,631)	(161,307)	(140,631)	(140,631)	(129,590)	(160,000)	(19,369)
169	Reg Full-time Salaries & Wages	98,912	-	79,782	109,589	109,646	51,110	110,086	440
170	IPAC Salary Distribution	-	-	414	-	-	-	-	-

OPERATING BUDGET DETAILS

Description	2023		2024		2025		2026	
	Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
171 Statutory Benefits	6,631	—	6,949	7,256	7,786	5,033	8,251	465
172 Employer Benefits	11,685	—	11,823	11,221	15,036	8,110	15,267	231
173 OMERS	11,240	—	8,782	12,065	11,658	5,104	11,882	224
Total	(98,176)	(140,631)	(159,566)	(500)	(102,513)	(139,739)	(120,522)	(18,009)
Infection Prevention & Control								
174 IPAC Training	137	—	194	—	—	1,033	—	—
175 Infection Prevention & Control Expenditures	38,086	140,631	6,807	500	500	7,143	500	—
Total	67,779	140,631	34,554	31,042	34,980	26,423	35,900	920
Medical Safety Technology								
176 Provincial Funding Medical Safety Technology	(48,756)	(12,000)	(12,198)	(12,000)	(12,000)	—	(12,000)	—
177 Medical Safety Technology Expenditures	—	12,000	—	12,000	12,000	—	12,000	—
Total	(10,533)	140,631	(5,197)	500	500	8,176	500	—
Supplemental Provincial Funding								
178 RN,RPN,PSW Staffing Supplement Funding	(1,761,798)	—	(2,739,071)	(1,979,684)	(2,973,540)	(2,307,446)	(3,268,000)	(294,460)
179 Supporting Professional Growth Funding	(21,020)	—	(21,357)	(20,496)	(20,496)	(49,938)	(20,496)	—
Total	(1,782,818)	—	(2,760,428)	(2,000,180)	(2,994,036)	(2,357,384)	(3,288,496)	(294,460)
Adult Day Program - General								
180 Ontario Specific Grant	(751,742)	(649,342)	(762,904)	(675,899)	(709,693)	(684,030)	(760,048)	(50,355)
181 Ontario Specific Grant One Time Funding	74	—	(40,389)	—	—	(6,140)	—	—
182 Donations	—	—	(1,324)	—	—	(600)	(500)	(500)
183 Day Program Recoveries	—	(8,000)	(23)	(8,000)	(8,000)	—	—	8,000
184 Recoveries/Other Municipality	—	(80,000)	—	(80,000)	(80,000)	—	(82,000)	(2,000)
185 Recoveries/Sundry User Groups	(47,082)	(57,980)	(54,870)	(59,258)	(61,489)	(37,889)	(62,000)	(511)
186 Reg Full-time Salaries & Wages	115,541	124,966	128,850	170,079	205,471	95,042	211,600	6,129
187 Reg Part-time Salaries & Wages	323,428	295,000	304,472	295,000	303,468	219,943	220,992	(82,476)
188 Premium overtime/Standby	6,074	1,000	—	1,000	1,000	—	500	(500)
189 Overtime	18,842	4,500	6,823	4,500	4,500	5,199	4,500	—
190 Statutory Benefits	44,927	36,898	42,645	27,587	40,968	31,064	45,898	4,930
191 Employer Benefits	22,729	23,041	20,650	25,462	27,256	17,866	28,598	1,342
192 OMERS	32,823	29,477	30,125	32,589	36,987	22,461	38,749	1,762
193 Training, Workshops, Exam Fees	20,500	2,000	6,270	2,000	2,000	20,583	4,000	2,000
194 Professional Development	2,626	1,500	5,533	1,500	1,500	310	1,500	—
195 Association Membership Fees	1,147	1,000	1,778	1,000	1,000	243	1,000	—
196 Legal Fees	—	2,000	—	2,000	2,000	—	2,000	—
197 Audit Fees	—	600	600	600	600	600	618	18
198 Promotion/Advertising	—	5,000	—	5,000	5,000	—	5,000	—
199 Contracted Services-Food	14,625	33,194	20,509	33,194	33,194	15,431	33,194	—
200 Computer Program Maint. Contract	3,366	1,000	1,678	1,000	1,000	6,187	1,000	—
201 Telephone/Fax Services	1,135	1,000	1,247	1,000	1,000	616	1,000	—
202 Adult Day Cable	392	4,000	712	4,000	4,000	209	4,000	—
203 Staff Mileage	56	8,700	1,461	8,700	8,700	3,959	8,700	—
204 Transportation	3,988	6,000	4,676	6,000	6,000	3,419	6,000	—
205 Allocated Administration	12,000	9,000	9,000	9,000	9,000	6,000	9,000	—
206 Entertainment	11,576	9,000	18,330	9,000	9,000	13,083	9,000	—
207 Office Supplies	6,740	1,500	31	1,500	1,500	233	1,500	—
208 Program Supplies	23,548	14,000	8,200	14,000	14,000	3,499	14,000	—
209 Uniforms/Supplies	2,309	1,900	3,067	1,900	1,900	(511)	2,555	655
210 Equipment Purchases and Maintenance	2,329	6,000	6,950	6,000	6,000	—	6,000	—
211 Raw Food Costs	1,350	1,500	—	1,500	1,500	31	1,500	—
212 Internal Fleet Services Charges	22,787	26,000	29,298	16,000	16,757	17,066	25,000	8,243
213 Central Agency Costs	—	3,000	—	2,500	2,500	—	2,500	—
214 Building Occupancy	40,000	29,000	40,000	26,000	40,000	—	40,000	—
Total	(63,914)	(113,546)	(166,604)	(113,546)	(71,381)	(246,123)	(174,644)	(103,263)
Adult Day Program - Administration								
215 Recoveries/Other Municipality	(49,620)	—	(49,620)	—	—	(41,350)	—	—
216 Reg Full-time Salaries & Wages	68,253	86,582	151,567	86,582	89,067	117,798	85,993	(3,074)
217 Statutory Benefits	5,575	7,032	13,640	7,032	7,425	11,571	7,547	122
218 Employer Benefits	10,564	11,179	22,806	11,179	13,586	19,399	13,598	12
219 OMERS	6,313	8,753	14,576	8,753	8,753	11,786	9,100	347
220 Contracted Services - Wages	58,635	—	55,008	—	(57,432)	14,701	—	57,432
221 Contracted Services - Benefits	15,103	—	14,712	—	(15,326)	3,903	—	15,326
222 Recoveries/Sundry User Groups	(15,333)	—	(20,084)	—	19,494	(13,773)	19,494	—
223 Recoveries/Other Municipality	(36,000)	—	(36,000)	—	36,000	16,323	36,000	—
224 Transportation	424	—	—	—	500	—	500	—

OPERATING BUDGET DETAILS

Description	2023		2024		2025		2026	
	Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Total	63,914	113,546	166,604	113,546	102,067	140,359	172,232	70,165
Total Valleyview	3,197,462	2,926,801	2,873,800	3,112,737	3,781,664	1,846,533	3,673,814	(107,850)

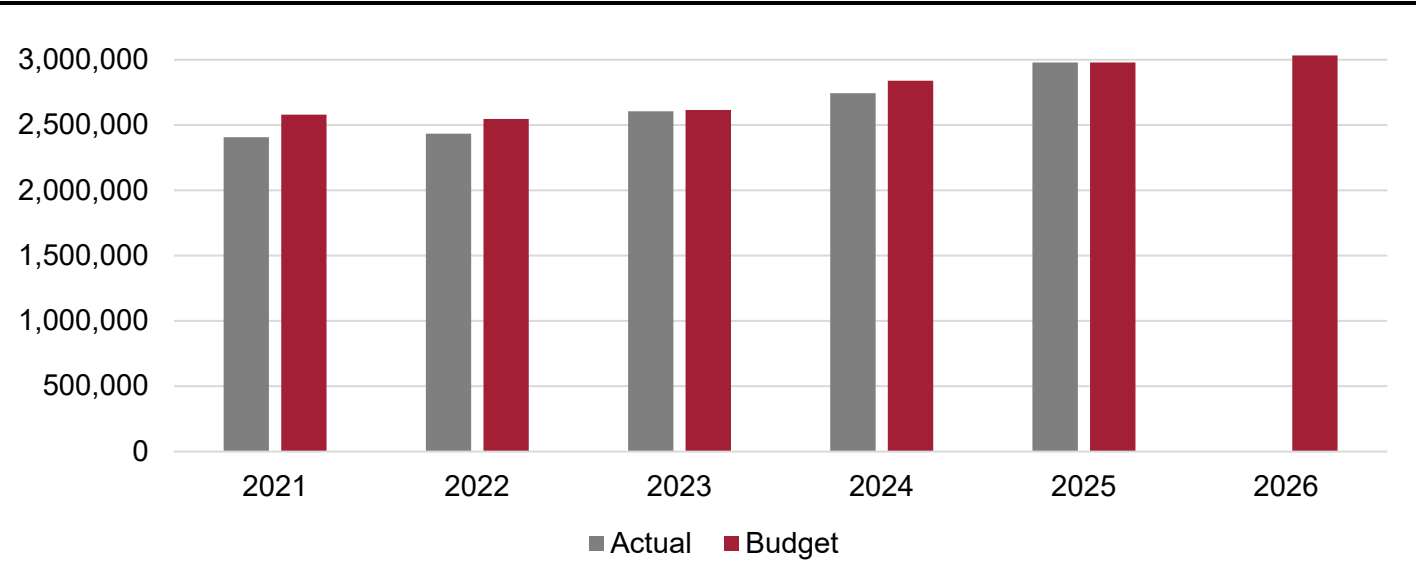
ABOUT THE LIBRARY

The Library provides residents with a wide range of services that support learning, literacy, and community life. Its offerings include access to physical and digital collections, public computers and Wi-Fi, community programming, quiet study and collaboration space, technology lending, and resources that help residents build digital skills.

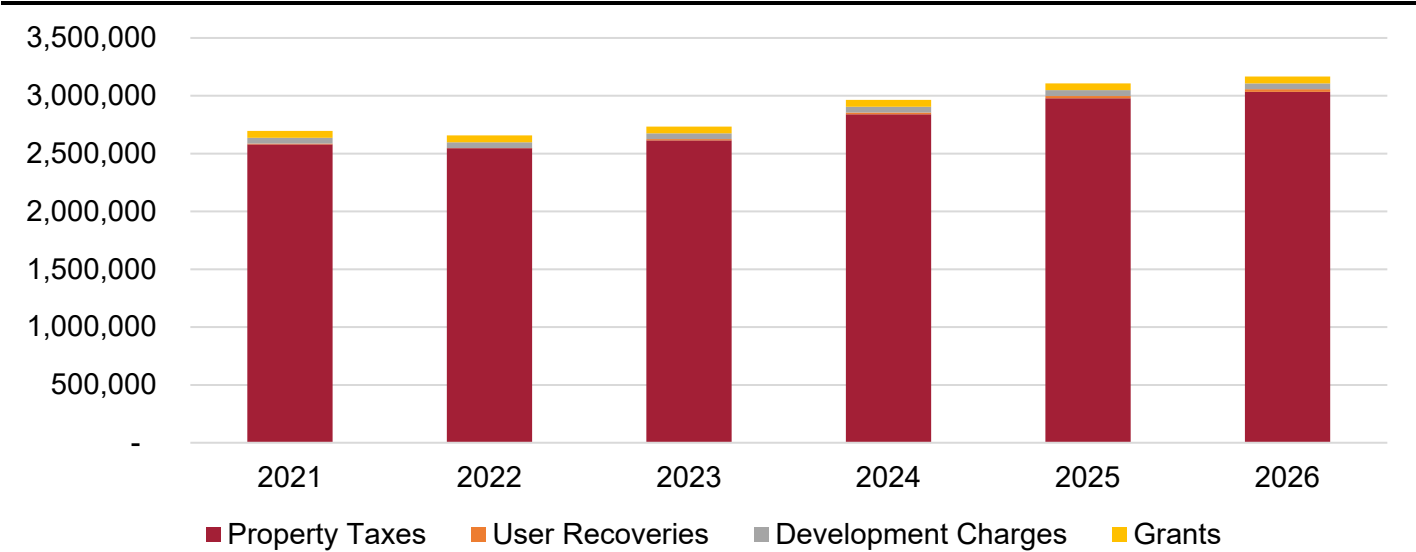
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$2,978,406	\$3,033,092	\$54,686	1.8%	+ 0.07%

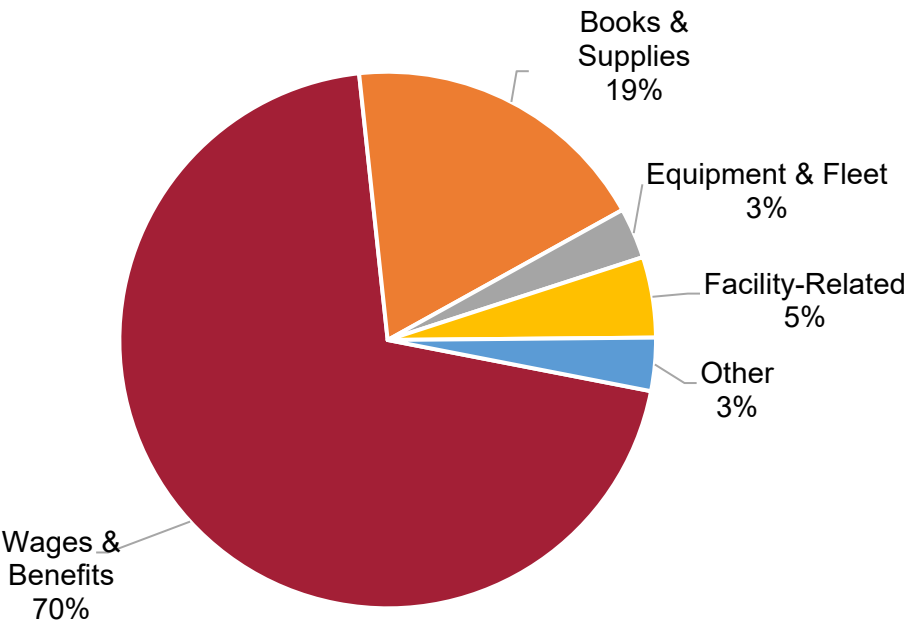
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages & benefits	51,434
Other inflationary and budget maintenance adjustments	3,252
Change in Levy	54,686

STAFF COMMENTARY

2025 Budget Performance

We anticipate an over expenditure in the Building/Maintenance Contracts line of our budget. We unexpectedly had to hire a cleaning company due to an extended absence of one of our employees.

Service Level Commentary

Our internally generated revenue saw an increase in 2025 and we expect this to continue as more groups and organizations rent our meeting rooms, use our Maker Lab for their projects and make use of our public photocopiers/printers.

The slight increase in Adult Programming will allow us to strengthen our ability to sustain and grow Truth and Reconciliation programming. In 2025, the Adult programming budget supported two Teaching and Sharing Circles, and a Blanket Exercise. These offerings were well received and highlight the library's role as a space for dialogue and learning.

We are requesting an increase to our collections budget in the amount of \$203,745. The price of physical books has increased 2.04% over the past year, and the cost of electronic books has increased 9.6%. The 1.75% increase will help offset some of these costs.

Inflationary increases are included for technology and subscriptions to e-Resources.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
Administration									
1	Reg Full-time Salaries & Wages	390,031	534,399	534,289	571,818	589,859	419,314	593,665	3,806
2	Reg Part-time Salaries & Wages	3,152	–	(3,152)	–	–	–	–	–
3	Statutory Benefits	25,060	40,694	41,012	38,882	41,670	37,291	36,187	(5,483)
4	Employer Benefits	55,525	78,203	82,242	80,282	90,698	70,022	96,656	5,958
5	OMERS	41,804	64,566	59,541	58,641	62,258	46,503	61,983	(275)
	Total	515,571	717,863	713,932	749,623	784,485	573,130	788,491	4,006
Operations									
6	Province of Ontario - Operating Grant	(54,533)	(54,533)	(54,533)	(54,533)	(54,533)	–	(54,533)	–
7	Provincial Pay Equity	(4,457)	(4,457)	(4,457)	(4,457)	(4,457)	–	(4,457)	–
8	Photocopier Income	(5,971)	(3,500)	(7,605)	(4,500)	(5,300)	(6,488)	(7,000)	(1,700)
9	Room Rentals	(2,430)	(5,000)	(1,430)	(4,000)	(4,000)	(3,960)	(7,000)	(3,000)
10	Misc Grants	(2,018)	(1,300)	(2,570)	(2,100)	(2,800)	(2,644)	(2,600)	200
11	Lost Items	(1,437)	–	(1,993)	(2,000)	(2,000)	(1,528)	(2,000)	–
12	Marker Lab	(2,874)	–	(4,817)	(2,500)	(4,000)	(3,164)	(5,000)	(1,000)
13	Promotional	(560)	–	(378)	(500)	(400)	(170)	(200)	200
14	Donation Revenue	(204,426)	–	(65,025)	–	–	–	–	–
15	Designated Donations - Interest	(843)	–	(249)	–	(900)	–	–	900
16	Desk Receipts	(13)	(500)	(638)	(100)	(500)	(18)	(100)	400
17	Reg Full-time Salaries & Wages	740,702	542,711	595,887	618,616	638,359	419,852	653,216	14,857
18	Reg Part-time Salaries & Wages	452,669	446,483	502,993	522,141	559,079	438,474	589,471	30,391
19	Overtime	753	750	1,069	–	–	271	–	–
20	Statutory Benefits	116,675	101,075	107,798	102,528	103,272	84,411	95,998	(7,274)
21	Employer Benefits	144,904	101,326	144,267	110,709	122,292	74,956	136,111	13,819
22	OMERS	100,730	84,678	90,287	100,122	106,054	68,434	107,312	1,258
23	WSIB Premiums	5,500	4,373	5,590	5,915	6,658	2,036	8,160	1,502
24	Training, Workshops, Exam Fees	27,195	25,000	27,110	27,000	27,000	14,089	27,000	–
25	Association Membership Fees	1,538	5,000	3,395	4,000	4,000	2,838	3,500	(500)
26	Employee Assistance Program	1,161	1,500	1,150	1,550	1,800	739	2,000	200
27	Audit Fees	–	–	–	–	4,300	4,300	4,429	129
28	Promotion & Public Relations	28,492	25,800	26,354	25,800	28,800	18,982	29,304	504
29	Other Professional Fees - ITC	180	15,000	31,987	15,000	15,000	7,134	15,000	–
30	Telephone/Fax Services	7,765	6,000	8,375	6,000	8,000	5,607	8,500	500
31	Regular Postage	2,608	1,800	2,430	1,800	2,800	904	2,800	–
32	Photocopying	12,749	15,000	9,974	15,000	15,000	7,293	14,000	(1,000)
33	Grant Disbursements	3,600	–	–	–	–	–	–	–
34	Library Bank Charges	159	2,500	97	2,500	2,500	728	2,500	–
35	Goods & Services/Misc.	3,777	3,500	3,071	3,000	3,000	2,933	3,500	500
36	Office Supplies	7,304	7,000	5,327	6,000	4,500	1,574	3,500	(1,000)
37	Programs-Adult	2,869	3,000	3,306	3,000	3,000	1,501	3,250	250
38	Programs-Children	6,951	6,000	5,506	6,000	6,000	1,834	6,000	–
39	Furniture & Equipment	18,785	20,000	20,000	20,000	20,000	1,155	20,000	–
40	Office Contracts/Repairs	–	1,600	201	1,600	–	–	–	–
41	Collections (Books, Videos, etc.)	186,493	191,500	196,012	196,100	199,750	135,059	203,245	3,495
42	Machine Readable	35,037	31,400	32,608	33,500	43,000	41,960	43,752	752
43	Acquisition Services	29,791	30,000	22,412	30,000	30,000	14,410	30,000	–
44	Library Technology	84,042	82,000	86,851	84,000	86,000	74,277	87,505	1,505
45	Transfer to/from Capital Fund	(9,783)	–	–	–	–	–	–	–
46	Contribution From Development Charges	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	–
47	Internal Fleet Service Charges	188	–	191	–	1,000	99	1,000	–
48	Transfer to Reserve	783	–	249	–	–	–	–	–
49	Library Designated Expenditures	126,674	–	65,025	–	–	–	–	–
	Total	1,810,729	1,635,704	1,805,828	1,817,191	1,912,275	1,357,879	1,968,162	55,887
Building									
50	Reg Full-time Salaries & Wages	31,826	47,188	52,581	52,062	54,183	39,285	56,420	2,237
51	Reg Part-time Salaries & Wages	31,644	35,138	26,217	35,756	36,782	10,345	28,132	(8,650)
52	Statutory Benefits	6,099	8,467	7,735	7,898	8,051	4,882	6,339	(1,712)
53	Employer Benefits	6,709	10,899	12,262	11,535	12,897	10,344	14,371	1,474
54	OMERS	5,704	7,175	7,167	8,024	8,084	3,604	7,610	(474)
55	Contracted Building Maintenance	10,206	10,000	17,261	15,000	17,000	57,265	18,000	1,000
56	Insurance	8,740	8,740	9,000	9,000	10,300	10,300	10,017	(283)
57	Major Maintenance	24,949	60,000	29,351	60,000	60,000	12,665	60,000	–

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
58	Building Maint/Repair	11,495	10,500	10,638	10,500	10,500	4,749	11,000	500
59	Cleaning & Washroom Supplies	6,540	6,000	6,074	6,000	7,000	5,260	7,000	—
60	Uniforms/Supplies	—	350	350	350	350	482	550	200
61	Equipment Purchases	3,498	3,500	3,599	3,500	3,500	599	3,500	—
62	Utilities	43,680	53,000	41,543	53,000	53,000	24,585	53,500	500
Total		191,090	260,957	223,780	272,625	281,646	184,366	276,439	(5,208)
Total Library		2,517,390	2,614,524	2,743,540	2,839,439	2,978,406	2,115,374	3,033,092	54,686

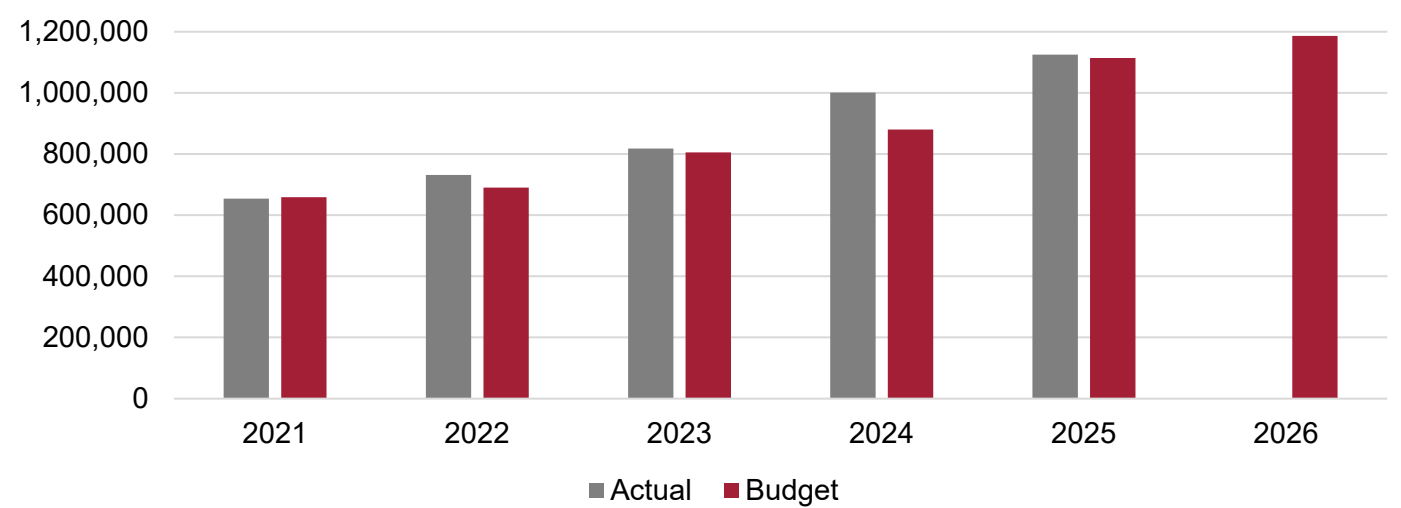
ABOUT THE ST. THOMAS ECONOMIC DEVELOPMENT CORPORATION

The St. Thomas Economic Development Corporation supports the economic growth and long term prosperity of the City by leading business development, investment attraction, and industrial and commercial land development activities. The EDC budget provides resources for core functions such as marketing and promotion of St. Thomas as a place to invest, business retention and expansion services, and the management, servicing, and strategic sale of employment lands.

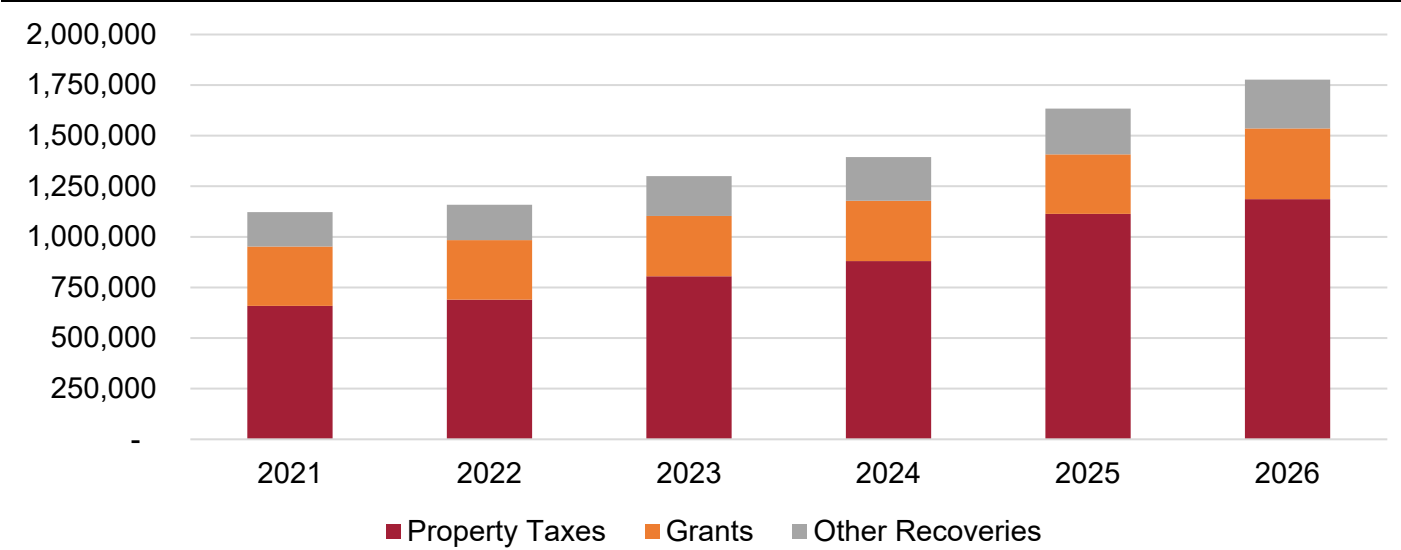
BUDGET SUMMARY

Tax Funding Requirement		Department Change		Impact on 2026 Levy
2025	2026	\$	%	
\$1,113,833	\$1,186,336	\$72,503	6.5%	+ 0.10%

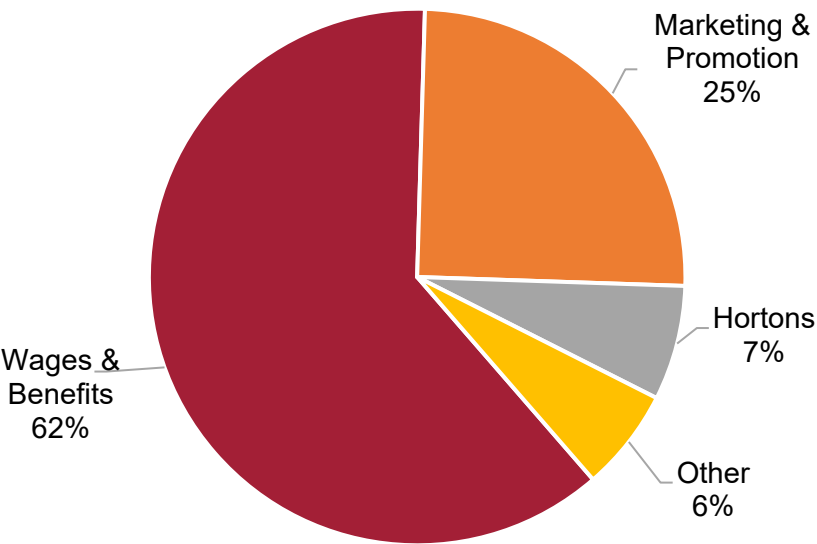
BUDGET TO ACTUAL TRENDS



FUNDING SOURCE TRENDS



2026 EXPENDITURE SUMMARY



SUMMARY OF 2026 BUDGET CHANGES

Description	Cost
Existing wages & benefits	62,150
Additional external revenues	(111,000)
Promotion programs and events	30,649
Hortons market	67,500
Other inflationary and budget maintenance adjustments	23,204
Change in Levy	72,503

STAFF COMMENTARY

2025 Budget Performance

2025 has further continued the momentum that was built with the PowerCo investment announcement of 2023 and the subsequent hiring and construction initiation, along with the movement towards investment readiness that the City has facilitated for the Yarmouth Yards Industrial Park. That, along with some incredible expansion at existing industries such as Element5, Amino North America Corporation and Presstran, has helped the community to remain in a growth phase, despite the challenges being faced in numerous industries and areas. Tourists have also been noticing the efforts being made in St. Thomas on the arts and culture front and the work that the EDC is now doing with the Downtown Development Board should serve to support all of this municipal and regional expansion. The EDC team has worked hard to minimize expenses and drive revenue with an aim to finish the year on or close to what was budgeted.

The Small Business Enterprise Centre continues to be one of the most respected in the Province and operates at a breakeven level, while providing services and supports for hundreds of local and regional entrepreneurs. The Horton Farmers’ Market has continued to expand and the development of a commercial kitchen should serve to add revenue and impact for the final quarter of 2025. This potential for daily, rather than weekly, use of this prime space in the downtown will offer significant opportunities for food businesses looking to further commercialize their products and will serve as a new event space that will focus on local food and drink. The growth of the Market should provide the EDC with a small surplus at year-end.

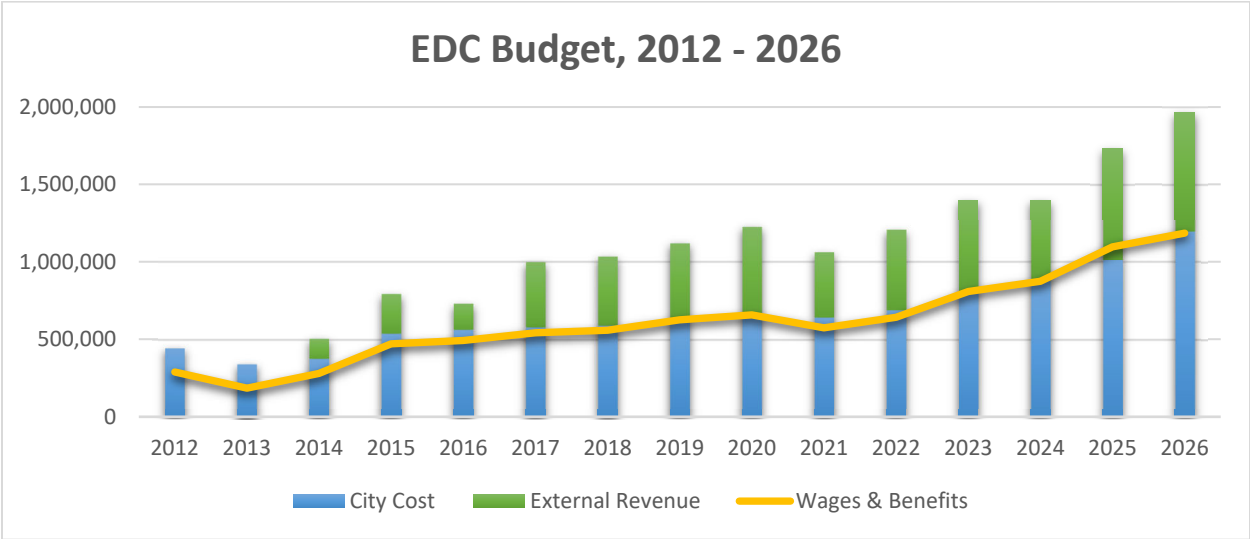
2026 Budget Comparison

The 2026 Budget proposal represents an increase of \$107,000 or 9.83% to the municipally-funded portion of the EDC Budget, year over year. It should be noted, however, that the primary piece of this added cost comes as a result of contracted base wage increases to existing staff. In fact, employment costs (wages, benefits, training, mileage) total a combined amount of \$1,239,303, which is more than the overall municipal cost of the EDC budget. Therefore, the 8.1% increase in wages and benefits represent the vast majority of the added increase of the overall budget.

The EDC recognizes the impact the added costs have on the overall City budget and the expectation is that, over the next several years, the growth that occurs as a result of not only the Gigafactory, but also the spinoff opportunities that come as a result of building a welcoming environment for development in the City will more than cover the expenditures. With the addition of a large amount of new industrial lands in Yarmouth Yards, the next several years will be exceptionally busy. As such, development activity and budgets will likely need to increase incrementally to ensure that the appropriate level of marketing and staffing is available to support that growth. Although the workload in every area in which the EDC is active is growing, there is no request for further staffing at this time.

EDC Budget Comparison Over Time

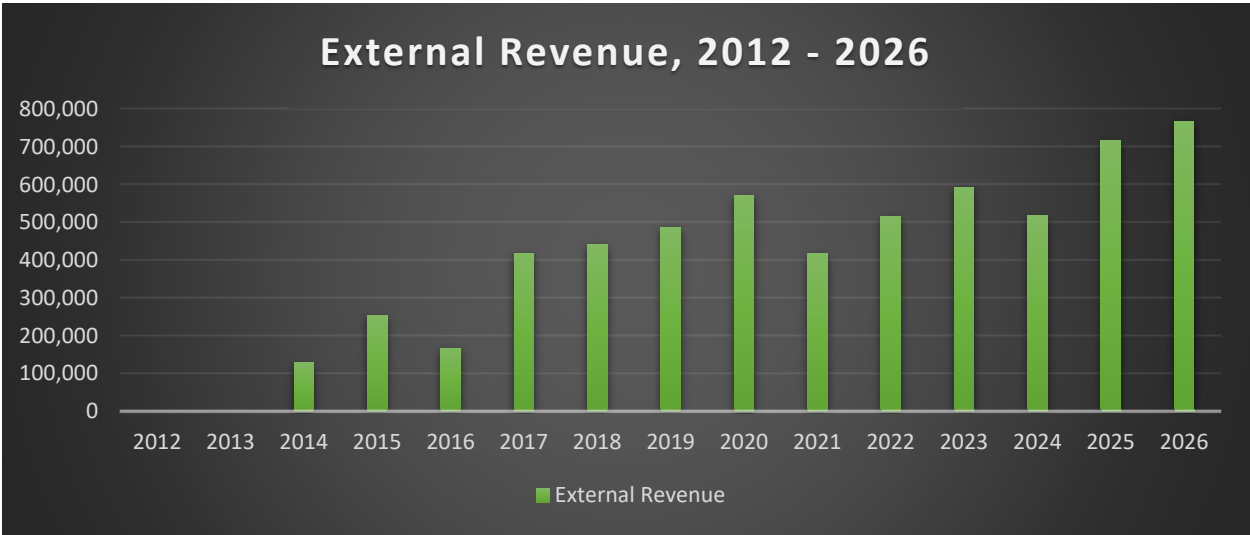
The following demonstrates the last 15 years of the EDC’s budget, including what is proposed for 2026:



Three key takeaways:

- 1. The cost to the City for the EDC tracks nearly perfectly with the overall cost of wages and benefits, so any increase in that area has a direct effect.
- 2. The remainder of the operating budget, outside of wages and benefits, is covered entirely by external funding.
- 3. The EDC has had great success in leveraging additional funds to support the overall budget, growing revenue from \$0 in 2012 and 2013 to nearly \$770,000 in 2026.

The success in generating additional revenue is clear in the following chart:



This leveraged funding is in addition to the additional benefits that the EDC derives by being a member of the Southwestern Ontario Marketing Alliance (SOMA). The \$34,000 annual membership fee results in access to an additional \$475,000 which is entirely directed to foreign direct investment attraction to the region.

Service Level Commentary

The EDC team works diligently to achieve the mission of continuous improvement of the quality of life in the City, often working far beyond the regular working hours that are defined for the various roles. This stretches the team, however the expectation is that the service level will remain the same with this 2026 budget.

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
General Operations									
1	CanExport Funding	(28,755)	(35,000)	(35,000)	(39,000)	(35,000)	(50,802)	(40,000)	(5,000)
2	CUI Funding	(45,104)	(35,000)	–	–	–	–	–	–
3	Reg Full-time Salaries & Wages	246,983	322,308	378,023	365,043	459,193	310,931	480,145	20,952
4	Reg Part-time Salaries & Wages	5,605	–	(5,605)	–	–	–	–	–
5	Statutory Benefits	16,968	21,998	24,012	22,976	30,279	24,505	31,988	1,709
6	Employer Benefits	30,062	34,877	41,246	40,938	57,272	37,987	55,466	(1,806)
7	OMERS	31,670	34,859	42,737	41,571	49,140	36,094	53,802	4,662
8	Car Allowance	600	600	600	600	600	400	600	–
9	Training, Workshops, Exam Fees	5,895	5,000	4,432	5,500	6,750	2,530	8,000	1,250
10	Conference Fees	4,547	4,000	6,043	4,500	5,750	4,683	8,000	2,250
11	Association Membership Fees	1,231	2,000	2,585	2,500	2,500	1,224	2,500	–
12	Legal Fees & Expenses	8,962	1,000	98	1,000	1,000	1	1,000	–
13	Audit Fees	2,000	2,000	–	2,000	2,550	2,550	2,627	77
14	Marketing and Promotion	106,519	70,000	113,239	75,000	95,000	83,679	98,000	3,000
15	Web Site Maint. Contract	21	350	926	350	350	139	350	–
16	Operating Equip. Maint/Repair	–	250	–	250	250	–	250	–
17	Insurance	4,100	4,100	4,559	4,100	4,700	4,700	4,571	(129)
18	Telephone/Fax Services	4,820	2,500	3,875	2,500	2,750	2,058	2,750	–
19	Courier	63	200	49	200	200	–	200	–
20	Staff Mileage	13,093	7,500	11,521	9,000	12,500	10,044	13,000	500
21	Trade Shows	29,488	35,000	37,064	30,000	25,000	41,778	35,000	10,000
22	Soma	39,776	30,000	34,762	33,000	34,000	33,825	34,000	–
23	CUI Expenditures	45,104	35,000	–	–	–	–	–	–
24	Service Charges	–	–	(1,680)	–	–	–	–	–
25	Office Supplies	4,898	2,000	2,300	2,500	1,800	2,872	1,800	–
26	Equipment Purchases	5,708	2,000	1,797	2,500	2,500	817	2,500	–
27	Small Business Enterprise Centre	50,000	50,000	50,000	50,000	50,000	50,000	50,000	–
28	DDB Funding	–	–	(12,257)	–	(50,000)	–	(50,000)	–
29	Other Funding	–	–	(70,421)	–	–	(6,600)	–	–
30	Reg Full-time Salaries & Wages	–	–	32,537	–	74,455	53,899	81,408	6,953
31	Statutory Benefits	–	–	3,101	–	6,835	5,427	7,538	703
32	Employer Benefits	–	–	4,767	–	13,108	9,440	13,168	60
33	OMERS	–	–	3,019	–	6,230	5,201	6,814	584
34	Training & Seminars	–	–	1,000	–	2,000	1,129	2,000	–
35	Conference Fees	–	–	1,109	–	2,000	1,546	2,000	–
36	Marketing and Promotion	–	–	50,490	–	3,200	1,726	3,400	200
37	Downtown Graffiti Removal	–	–	1,161	–	1,500	56	500	(1,000)
38	Telephone/Fax Services	–	–	11	–	750	–	500	(250)
39	Staff Mileage	–	–	–	–	500	354	500	–
40	Office Supplies	–	–	162	–	500	335	750	250
41	Equipment	–	–	–	–	1,000	–	750	(250)
Total		584,254	597,542	732,263	657,028	871,161	672,529	915,877	44,716
Land Operations									
42	Land Lease Revenue	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,966)	(1,600)	(400)
43	Interest Earned	(1,629)	–	(1,716)	–	–	–	–	–
44	Property Taxes	18	–	8	–	–	(8,451)	–	–
45	Net Income	2,811	–	2,908	–	–	–	–	–
Total		–	(1,200)	–	(1,200)	(1,200)	(10,418)	(1,600)	(400)
Tourism									
46	Canada Summer Jobs Program	(2,170)	(7,000)	–	(3,500)	(3,000)	(3,612)	(3,500)	(500)
47	Relish Revenue	–	(7,500)	–	–	–	–	–	–
48	Mural Project Revenue	(113,444)	(20,000)	(38,500)	(30,000)	(30,000)	(18,500)	(30,000)	–
49	Tourism Revenue	(239)	(10,000)	(6,621)	–	(5,000)	–	–	5,000
50	Reg Full-time Salaries & Wages	74,128	71,838	82,165	78,551	85,952	61,997	94,930	8,978
51	Reg Part-time Salaries & Wages	27,048	22,000	27,931	24,922	25,640	30,132	27,417	1,777
52	Statutory Benefits	8,912	8,120	9,759	6,930	7,426	9,165	10,844	3,418
53	Employer Benefits	10,598	10,385	11,721	11,331	13,850	9,864	13,888	38
54	OMERS	7,098	7,772	7,998	7,825	8,296	6,363	11,888	3,592
55	Training, Workshops, Exam Fees	200	2,000	1,469	2,000	2,000	1,247	2,000	–
56	Conference Fees	3,624	3,000	1,705	3,000	3,000	–	3,000	–
57	Association Membership Fees	427	600	509	600	600	1,018	1,000	400

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
58	Audit Fees	850	850	—	850	850	850	876	26
59	Tourism Marketing & Promotion	73,495	60,000	118,524	65,000	75,000	82,258	85,000	10,000
60	Web Site Maint. Contract	462	1,000	968	850	750	6,464	1,000	250
61	Telephone/Fax Services	2,025	650	1,056	1,000	1,100	699	1,000	(100)
62	Staff Mileage	383	700	194	550	500	847	500	—
63	Mural Project Expenses	108,658	20,000	39,548	30,000	30,000	9,147	30,000	—
64	Relish Expenses	—	7,500	—	—	—	—	—	—
65	Service Charges	(1,575)	—	—	—	—	—	—	—
66	Major Maintenance	3,043	—	—	—	—	—	—	—
67	Office Supplies	1,199	750	868	1,000	1,000	851	1,000	—
68	Station Expenses	7,897	6,500	7,943	6,500	6,500	21,832	6,500	—
69	Equipment Purchases	—	750	355	750	750	—	750	—
70	Electricity (Hydro)	4,414	750	685	1,000	1,000	816	1,000	—
71	Small Business Enterprise Centre	15,000	15,000	15,000	15,000	15,000	15,000	15,000	—
Total		200,480	171,915	258,426	199,909	216,965	197,938	249,843	32,878
Small Business Enterprise Centre									
72	Provincial Core Funding	(158,227)	(93,525)	(58,816)	(93,525)	(93,525)	(127,914)	(93,525)	—
73	Elgin County Funding	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	—	(50,000)	—
74	St Thomas EDC Funding	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	—
75	GROW Popup Revenue	—	—	—	—	—	(10,000)	—	—
76	Ontario Works Revenue	(10,000)	(10,000)	—	—	—	—	—	—
77	Special Events Revenue	(4,786)	(6,000)	(13,092)	(5,000)	(5,000)	(8,522)	(5,000)	—
78	Sponsorship Revenue	(16,733)	(15,000)	(7,347)	(20,000)	(20,000)	(12,847)	(20,000)	—
79	Miscellaneous Revenue	(1,500)	(1,000)	(1,000)	(1,000)	(1,000)	(2,000)	(1,000)	—
80	Reg Full-time Salaries & Wages	125,975	103,281	30,040	106,314	95,226	35,310	211,522	116,296
81	Reg Part-time Salaries & Wages	20,021	—	29,484	—	—	—	—	—
82	Distributed Wages	—	—	—	—	—	—	(141,000)	(141,000)
83	Statutory Benefits	23,164	19,050	18,074	19,192	19,671	14,656	20,718	1,047
84	Employer Benefits	31,918	30,018	28,044	28,362	34,028	27,239	37,774	3,746
85	OMERS	22,442	19,505	14,575	17,571	17,506	18,098	18,947	1,441
86	Training, Workshops, Exam Fees	5,352	4,000	2,085	4,000	4,000	3,098	4,000	—
87	Conference Fees	2,719	2,000	3,003	2,000	2,000	1,679	4,000	2,000
88	Association Membership Fees	131	1,100	1,518	1,000	1,000	934	1,000	—
89	Audit Fees	739	—	—	—	1,000	1,000	1,030	30
90	Marketing & Promotion	10,679	10,000	11,258	10,000	12,000	9,175	14,000	2,000
91	Office Rent	20,021	22,000	13,432	17,000	13,500	11,641	14,000	500
92	Telephone/Fax Services	1,393	1,250	1,406	1,000	1,100	648	1,000	(100)
93	Staff Mileage	2,908	6,500	2,786	3,000	3,300	1,310	2,000	(1,300)
94	Additional Program Grants	1,000	—	—	—	—	—	—	—
95	Office Supplies	1,052	1,500	1,497	1,500	1,500	2,181	1,500	—
96	Special Events Expenses	35,231	20,321	38,053	23,586	31,351	32,014	42,000	10,649
97	Provincial Funding	(106,778)	(112,000)	(159,150)	(112,000)	(112,000)	(179,332)	(150,400)	(38,400)
98	Distributed Wages	32,000	32,000	50,400	32,000	32,000	32,000	50,400	18,400
99	Program Grants	74,778	80,000	108,750	80,000	80,000	67,500	100,000	20,000
100	Provincial Funding	(48,500)	(50,000)	(61,600)	(50,000)	(50,000)	(54,620)	(61,600)	(11,600)
101	Distributed Wages	20,000	20,000	25,600	20,000	20,000	20,000	25,600	5,600
102	Program Grants - Summer Comp	28,500	30,000	36,000	30,000	30,000	36,000	36,000	6,000
103	Other Grants	(24,950)	—	—	—	—	—	—	—
104	Reg Full-time Salaries & Wages	24,950	—	—	—	—	—	—	—
Total		(37,783)	(21,821)	(39,550)	(25,086)	(30,194)	(101,497)	(45,534)	(4,691)
Horton Market									
105	Sponsorship Revenue	(25,000)	(25,000)	(27,500)	(25,000)	(30,000)	(31,875)	(40,000)	(10,000)
106	Sales/Recoveries	(88,783)	(50,000)	(88,465)	(75,000)	(85,000)	(62,673)	(100,000)	(15,000)
107	Kitchen Revenue	—	—	—	—	—	—	(57,000)	(57,000)
108	Distributed Wages	50,000	50,000	50,000	50,000	60,000	60,000	65,000	5,000
109	Training, Workshops, Exam Fees	—	—	—	—	—	—	2,000	2,000
110	Conference Fees	—	—	—	—	—	—	2,000	2,000
111	Association Membership Fees	—	—	407	—	—	—	500	500
112	Promotion/Advertising	7,875	2,750	9,900	4,000	5,000	9,650	10,000	5,000
113	Contracted Services	—	—	—	—	—	—	35,000	35,000
114	Contracted Janitorial Services	11,255	7,500	11,590	12,000	13,000	10,161	17,000	4,000
115	Contracted Building Maintenance	14,705	1,500	5,433	6,000	6,000	4,090	12,000	6,000

OPERATING BUDGET DETAILS

Description		2023		2024		2025		2026	
		Actual	Budget	Actual	Budget	Budget	YTD	Budget	Change
116	Vandalism & Graffiti Removal	—	—	—	—	—	—	2,000	2,000
117	Telephone/Fax Services	2,781	3,600	2,991	4,000	4,000	2,615	4,000	—
118	Staff Mileage	—	—	—	—	—	—	1,000	1,000
119	Service Charges	2,233	—	3,296	—	—	661	1,000	1,000
120	Major Maintenance	11,296	15,000	—	15,000	15,000	—	15,000	—
121	Program Supplies	10,944	2,500	14,105	2,000	6,500	8,484	20,500	14,000
122	Janitorial Supplies	1,774	1,200	1,710	2,000	2,000	959	3,000	1,000
123	Electricity (Hydro)	—	1,000	—	1,000	1,000	—	2,000	1,000
124	Utilities - Water/Sewer	264	800	1,101	1,500	500	565	1,000	500
125	Natural gas	2,361	2,500	1,405	2,500	2,000	1,712	4,000	2,000
126	Transfer to/from Infrastructure Reserve	—	—	15,000	—	—	—	—	—
127	Transfer from City - Off Season Utilities	(1,704)	—	(975)	—	—	—	—	—
Total		0	13,350	0	—	(0)	4,349	(0)	(0)
Total Economic Development Corp.		814,787	805,357	1,015,540	879,987	1,113,833	757,144	1,186,336	72,503



CAPITAL BUDGET

2026

2026 CAPITAL PROJECTS (RECOMMENDED)

Project	Estimated Cost	Previously Approved	Tax Levy	Grants & Subsidies ¹	Reserves & Reserve Funds ²	Development Charges	Debt
1 Fire Master Plan and Community Risk Assessment	100,000	-	-	-	-	100,000	-
2 Women's Change Room	190,000	90,000	100,000	-	-	-	-
3 Ice/Water Rescue Equipment	50,000	-	50,000	-	-	-	-
Fire Services	340,000	90,000	150,000	-	-	100,000	-
4 Annual Trail Development - Waterworks Park	125,000	-	-	-	125,000	-	-
5 Emslie Field Grandstand Rehabilitation	625,000	25,000	140,000	460,000	-	-	-
6 Waterworks Park Dam Assessment Phase 2	370,000	100,000	-	270,000	-	-	-
7 Generator - Joe Thornton Community Centre	949,762	-	477,540	393,278	78,944	-	-
8 Roof Replacement - Joe Thornton Community Centre	315,000	-	50,000	265,000	-	-	-
9 Pinafore Park Beach Volleyball Courts	275,000	-	-	275,000	-	-	-
10 Shade Shelter - 1 Password Park	120,000	-	120,000	-	-	-	-
11 Jaycee Pool Sun Shelter	55,000	-	55,000	-	-	-	-
12 Ball Diamond Groomer	60,000	-	60,000	-	-	-	-
Parks and Recreation	2,894,762	125,000	902,540	1,663,278	203,944	-	-
13 Community Safety Equipment/Training Requirements	100,000	-	100,000	-	-	-	-
Police Services	100,000	-	100,000	-	-	-	-
14 Bed Replacement	106,000	-	-	-	106,000	-	-
15 Handrail Replacement/Revitalization	75,000	-	17,705	-	57,295	-	-
16 Resident Lifts	75,900	-	75,900	-	-	-	-
17 Industrial Washer Replacement	87,000	-	-	-	87,000	-	-
Valleyview	343,900	-	93,605	-	250,295	-	-
18 Talbot Street Trunk Sewer Upgrades	7,400,000	-	-	4,120,000	330,000	2,950,000	-
19 Complete Streets	9,600,000	-	-	3,360,000	3,990,000	2,250,000	-
20 Woodworth Ave Construction	7,700,000	-	-	5,000,000	2,340,000	360,000	-
21 Annual Road Rehabilitation Program	970,000	-	-	970,000	-	-	-
22 Traffic Signal Upgrade Program	610,000	-	-	610,000	-	-	-
23 Watermain and Sewer Crossings - MTO Expressway	1,700,000	-	-	720,000	730,000	250,000	-
24 Fingal Line Servicing - Environmental Assessment	450,000	-	-	-	-	450,000	-
25 Northwest Area 1 Street A Sanitary Oversizing	600,000	-	-	-	-	600,000	-
26 Water Meter Replacement and Adv. Metering Reading	7,660,000	-	-	-	7,660,000	-	-
27 Effluent Pump Replacement	150,000	-	-	-	150,000	-	-
28 Water-Sewer SCADA Upgrade	1,200,000	-	-	-	1,200,000	-	-
29 Transit Electrification and Master Servicing Plan	260,000	-	42,855	87,145	-	130,000	-
30 Vehicle & Equipment Replacement	1,830,000	-	1,220,000	380,000	230,000	-	-
31 Sidewalk Plow & Attachments	240,000	-	30,000	-	-	210,000	-
32 Front End Loader	350,000	-	-	-	350,000	-	-
33 Woodworth Pumping Station Upgrades	25,000,000	-	-	22,000,000	-	3,000,000	-
Environmental Services	65,720,000	-	1,292,855	37,247,145	16,980,000	10,200,000	-

2026 CAPITAL PROJECTS (RECOMMENDED)

Project	Estimated Cost	Previously Approved	Tax Levy	Grants & Subsidies ¹	Reserves & Reserve Funds ²	Development Charges	Debt
34 Elevated Water Storage Facility	8,200,000	-	-	-	6,000,000	-	2,200,000
Secondary Water Board	8,200,000	-	-	-	6,000,000	-	2,200,000
35 Turn Pad Installation	325,000	-	-	-	258,000	67,000	-
City Clerk & Airport	325,000	-	-	-	258,000	67,000	-
36 Technology Upgrades and Projects	459,000	-	459,000	-	-	-	-
Information Technology	459,000	-	459,000	-	-	-	-
37 City Hall HVAC System Upgrades	120,000	-	120,000	-	-	-	-
38 City Hall Sprinkler Valve Replacement	50,000	-	50,000	-	-	-	-
39 Emergency Response Room HVAC/Electrical	65,000	-	65,000	-	-	-	-
Planning, Building, Property	235,000	-	235,000	-	-	-	-
40 Childcare Centre	2,000,000	-	-	2,000,000	-	-	-
Social Services	2,000,000	-	-	2,000,000	-	-	-
Total	80,617,662	215,000	3,233,000	40,910,423	23,692,239	10,367,000	2,200,000

Notes:
1. Grants & Subsidies includes Provincial and Federal grants like the Canada Community Building Fund (CCBF) and the Ontario Community Infrastructure Fund (OCIF)
2. Reserve & Reserve Funds includes: Water, Sewer, Parkland, Community Centres Maintenance, Secondary Water, Valleyview, and Airport

2026 CAPITAL PROJECTS (NOT RECOMMENDED)

Project	Estimated Cost
1 Annual Trail Development	125,000
2 Supervisor Truck	60,000
3 Park Design - Hepburn Parkette	1,701,150
4 Pump Track - Railway City Skate Park	400,000
5 Memoria Arena LED Lighting	51,500
6 Playground Replacement - Homedale Park	250,000
7 Joe Thornton Community Centre Recreation Administration Office	50,000
Parks and Recreation	2,637,650
8 Advanced Green Fleet Strategy	170,000
9 Additional By-Law & Animal Services Vehicle	95,000
10 Special Event Safety Barricades	335,000
11 Annual Road Rehabilitation Program	790,000
12 Vehicle & Equipment Replacement	325,000
13 Snow Disposal Facility Design	170,000
14 Salt Storage Facility Re-covering	160,000
Environmental Services	2,045,000
15 Rehab Taxiway & Apron II	765,000
16 New Fuel Tank	538,000
City Clerk & Airport	1,303,000
17 Accounting Software	250,000
17 Budgeting Software (Wages/benefits, Operating/Capital)	50,000
17 Fibre Services for Airport Internet	171,000
Information Technology	471,000
18 City Hall Generator	350,000
19 City Hall Security Upgrades	135,000
20 HR Office Renovation Phase 1 of 2	80,000
21 City Hall Window Restoration	255,000
Planning, Building, Property	820,000
Total	7,276,650

Project Name:

Fire Master Plan and Community Risk Assessment

Department:

Fire Services

Cost:

\$100,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Dec 2026

Funding Sources:

Development Charges	\$100,000
Total	\$100,000



Description:

In 2015 Council initiated a Master Fire Plan report that was successfully tendered and delivered to Council in early 2016. It is prudent for the fire service to continue to explore options and best practices that will not only ensure the safety of all staff but also be able to perform at the most efficient and effective manner possible. One of the most predominant ways of ensuring success of the fire service is to have a Master Fire Plan performed by an outside entity who has no bias or preconceived expectations of the outcome of the report. A Master Fire Plan also sets in motion recommendations (if needed) that will see the fire service through to the next five (5) - seven (7) years. A secondary assignment for the Master Fire Plan would be the inclusion of the required Comprehensive Risk Assessment that each Fire Service is now required to complete.

Project Name:

Women’s Change Room Upgrade

Department:

Fire Services

Cost:

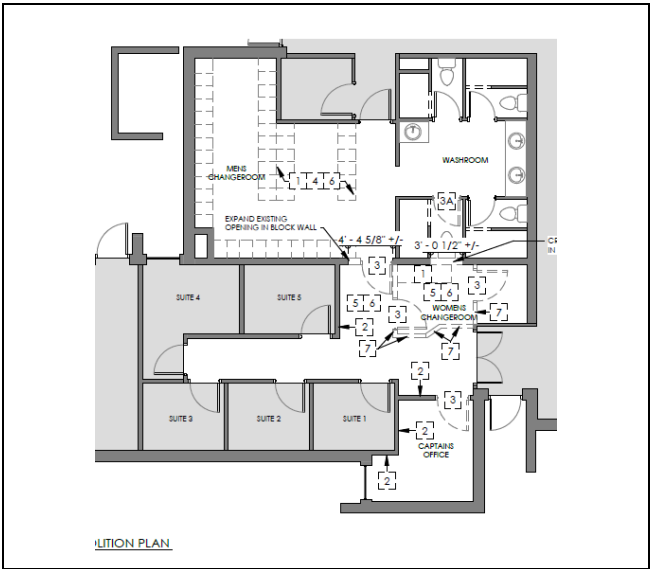
\$190,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Mar 2026

Funding Sources

Property Tax	\$100,000
Previously Approved	\$90,000
Total	\$190,000



Description:

As you are aware, the original design and layout did not meet the practical needs of our female firefighters, and following a thorough review, Health and Safety has provided valuable feedback that has brought us back to the drawing board.

The current setup has presented challenges that compromise comfort, privacy, and accessibility. Considering this, we are committed to enhancing the change room to better support our female firefighters and ensure compliance with health and safety standards.

Based on the recommendations received, we propose the following improvements:

- **Increased Privacy:** Installation of individual changing stalls or lockers with secure doors.
- **Improved Ventilation and Lighting:** Upgrades to ensure a comfortable and well-lit environment
- **Accessible Shower Facilities:** Addition or renovation of showers to meet hygiene and accessibility.

Project Name:

Ice/Water Rescue Equipment

Department:

Fire Services

Cost:

\$50,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Mar 2026

Funding Sources

Property Tax	\$50,000
Total	\$50,000



Description:

Fire Services ice/water rescue equipment is outdated and in need of replacement. This request is driven by two critical factors: the increasing unpredictability of ice conditions due to climate variability, and the imperative to ensure the safety of our firefighters in accordance with NFPA 1710 standards.

Over the past several winters, we have observed a marked inconsistency in ice formation and stability across our jurisdiction. Warmer temperatures, fluctuating freeze-thaw cycles, and unpredictable weather patterns have rendered traditional assumptions about ice safety unreliable. These conditions significantly increase the risk to both civilians and our rescue personnel during ice-related emergencies.

Our current equipment, much of which is outdated and not designed for the dynamic and hazardous conditions we now face, poses a serious safety concern. Modern ice water rescue gear offers enhanced thermal protection, buoyancy, and mobility—features that are essential for effective and safe operations in today’s environment.

Project Name:

Annual Trail Development – Waterworks Park

Department:

Parks and Recreation

Cost:

\$125,000

Timeline:

Tender/RFP Release:	Feb 2026
Project Award:	Apr 2026
Project Completion:	Jun 2026

Funding Sources

Parkland Reserve	\$125,000
Total	\$125,000



Description:

In Waterworks, the existing concrete sidewalk connecting the washrooms to the North Pavilion, approximately 60m, would be replaced with an asphalt recreational trail. The current sidewalk is beginning to succumb to multiple cracks and raised sections, which not only introduces trip hazards, but also reduces the accessibility aspect of this important connecting pathway.

Project Name:

Emslie Field Grandstand Rehabilitation

Department:

Parks and Recreation

Cost:

\$625,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Sep 2026

Funding Sources

Property Tax	\$140,000
CCBF	\$460,000
Previously Approved	\$25,000
Total	\$625,000



Description:

Since approximately 1938, the grandstand has been a signature piece of the historic Emslie Field, located in Pinafore Park. Depending on the day, anywhere from 100 to 1500 people watch baseball from this seating area. After decades of use and enjoyment, the structure is starting to show its age and, as such, the Parks Department completed a Structural Condition Assessment in 2025 as part of the 2025 Capital Budget.

As a result of this report, the consulting company has stated that the grandstand is no longer safe for use and offered two options going forward listed below. They have not recommended a “do nothing” approach.

Option 1: Full Rehabilitation

- Replace wood components with steel roof system
- Install waterproofing membrane
- Extend aisleway and add AODA-compliant ramp and stair
- Replace bleacher seating with engineered wood or plastic
- Estimated Cost: \$1,172,000

Option 2: Minimum Structural Rehab + AODA Upgrades

- Partial wood joist replacement and metal roofing over existing decking
- Retain existing wood benches
- No waterproofing membrane
- Estimated Cost: \$785,950

Option 3: A Fresh Start

- Remove the current structure and install modern, accessible amenities
- Following a site visit to Tip O'Neil Ballpark in Woodstock, staff are assessing pricing for demolition, new concrete bleacher pads (including accessible areas), accessible bleachers, a barrier-free ramp, equipment storage, replacement player benches, and protective netting
- Early high-level estimates suggest this work could be completed for approximately \$600,000

Because of the historic significance, along with its current condition and demand for continued use, this project has a high priority associated with it. If we cannot move forward with rehabilitation for the 2026 playing season the seating area will need to be closed for public use.

Project Name:

Waterworks Park Dam Assessment
Phase 2

Department:

Parks and Recreation

Cost:

\$370,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Sep 2026

Funding Sources

OCIF	\$270,000
Previously Approved	\$100,000
Total	\$370,000



Description:

The Waterworks Park Dam is in very poor condition, with significant concrete deterioration, foundation undermining, wall rotation, and partial structural failure indicating the potential for progressive collapse. The last assessment in 2001 identified similar issues, highlighting the urgency of addressing the structure. Staff have received the Draft Dam Inspection Report and next steps include a presentation to Council and an Options Analysis to determine whether the dam should be repaired, replaced, or removed. Preliminary findings suggest the need for temporary stabilization measures to prevent further failure until a long-term solution is selected.

This multi-phase project will progress through completion of the assessment and public consultation, followed by interim safety work in 2026, park redesign and restoration in 2027, and final rehabilitation or removal of the dam in 2028. Estimated costs for upcoming work include \$20,000 for a detailed structural evaluation, \$100,000–\$150,000 for temporary stabilization, and \$80,000–\$100,000 for the required Municipal Class Environmental Assessment. The preferred option will be implemented as soon as possible to ensure public safety and long-term park resilience.

Project Name:

Generator – Joe Thornton Community Centre

Department:

Parks and Recreation

Cost:

\$949,762

Timeline:

Tender/RFP Release:	Feb 2026
Project Award:	Apr 2026
Project Completion:	Sep 2026



Funding Sources

Property Tax	\$477,540
CCBF	\$393,278
Reserve	\$78,944
Total	\$949,762

Description:

The Joe Thornton Community Centre is a key recreational facility in St. Thomas, which is also designated as a shelter for the community during emergency events. To ensure continuity of operations during power outages, a generator installation was recommended by the emergency management team. There are two options being presented by a report compiled by Callidus Engineering, both with a natural gas and diesel option:

Option 1: Entire Facility

- 600kW prime rated generator
- Diesel Cost - \$823,050
- Natural Gas Cost - \$1,138, 475

Option 2: Entire Facility, minus the Ice Plant

- 500kW prime rated generator
- Diesel Cost - \$719,587
- Natural Gas Cost - \$949,762

Based on a feasibility study conducted by Callidus Engineering in July 2025, the recommended approach is to install a generator that supports the entire facility excluding the ice plant, which significantly reduces cost and complexity.

Project Name:

Roof Replacement – Joe Thornton
Community Centre

Department:

Parks and Recreation

Cost:

\$315,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	May 2026



Funding Sources

Property Tax	\$50,000
CCBF	\$265,000
Total	\$315,000

Description:

The Joe Thornton Community Centre flat roof has had ongoing maintenance issues for the facility with continuous leaks. The following proposes 2 options for repair:

Option 1

Remove old roof and replace West flat roof	\$165,000
Remove old roof and replace East flat roof	\$125,000
West canopy repair	<u>\$ 25,000</u>
Total	\$315,000

Option 2

Remove old roof and replace West flat roof	\$165,000
West canopy repair	<u>\$ 25,000</u>
Total	\$190,000

Note: 20 plus year-old roof, East currently not leaking, West roof continuous leaking.

CAPITAL DETAIL SHEET

Project Name:

Pinafore Park – Permanent Sand Volleyball Court Installation

Department:

Parks and Recreation Department
Parks and Forestry Division

Estimated Gross Cost:

\$275,000

Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: Feb 2026
Project completion: Sep 2026



Funding Sources:

Property Tax	
CCBF	\$275,000
Total	\$275,000

PROJECT DESCRIPTION:

In our continued effort to offer free/low cost recreational opportunities, a small portion in the south end of Pinafore Park will be dedicated to constructing 6 permanent, sand based volleyball courts. In adding this infrastructure, the city will be meeting the needs of both ongoing requests from residents as well as growing user groups that currently need to look outside of St Thomas for available space to play. These courts will be built using industry-standard non-compactable sand. While this product is more expensive than traditional beach sand, it’s uniform, rounded grain size prevents compaction, which leads to a safer more consistent playing surface, as well as lower maintenance requirements; because this mediums drains significantly faster than standard beach sand, the field is playable more quickly after rain events, requiring less ‘fluffing’ and leveling by staff and also is typically too dry for weeds to establish.

The user structure would be similar to our Pickleball Courts currently in Pinafore, with revenue-generating rental options for designated times during the week, to go along with free, open public use for the rest. Parks has been in discussion with community donors and local user groups regarding both usage and financial commitments, both of which seem positive.

Pinafore Park was selected for this project due to its ample parking, existing infrastructure and being an already popular gathering place for residents and families of all ages.

CAPITAL DETAIL SHEET

Project Name:

1Password Park –
Shade Shelter Relocation

Department:

Parks and Recreation

Estimated Gross Cost:

\$120,000

Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: Feb 2026
Project completion: Sep 2026

Funding Sources:

Property Tax	\$120,000
Other	
Total	\$120,000



PROJECT DESCRIPTION:

Year over year, 1Password Park continues to gain a reputation as a premiere sports and event facility in SW Ontario, hosting large soccer tournaments with 100+ teams as well as being the preferred venue for our annual Canada Day celebrations, which attract thousands of residents.

As 1Password Park usage grows, a common concern is the lack of summer sun shelter. Parks proposes relocating the bronze-roofed gazebo, currently south of the basketball courts, to the southeast of the splash pad near the Canada Flag. Staff have noted that in its current location, the gazebo is underused due to its distance from main attractions and lack of hydro and water. Moving the existing structure, rather than building new, could save the municipality around \$250,000. Serviced with hydro and water, it would provide a shaded gathering spot and a potential rental revenue of approximately \$7,000 per year. A smaller shade shelter will eventually replace the gazebo near the basketball courts, better suited to that space.

By moving this gazebo to the new location, this would provide much needed shelter for families, athletes and event goers alike at 1Password Park. In addition to relocating the gazebo, there would be minor grading to the area, including removing approximately 1/3 of the berm around the splash pad, which would increase sight lines and open up the space.

For large events, such as our Canada Day Celebration, this would offer an ideal gathering point for residents to enjoy both musicians and dignitaries, such as words from the Mayor, and would provide a needed shade source right in the heart of the event, overlooking all of the festivities.

CAPITAL DETAIL SHEET

Project Name:

JC Pool – Sun Shelter

Department:

Parks and Recreation

Estimated Gross Cost:

\$55,000

Estimated Project Timeline:

Tender/RFP release: Apr 2026
Project award: May 2026
Project completion: Jun 2026



Funding Sources:

Property Tax	\$55,000
Other	
Total	\$55,000

PROJECT DESCRIPTION:

The JC outdoor pool continues to be an extremely popular amenity for the public during the summer months. Unfortunately, there is no relief from the sun on site. The installation of a sun shelter would provide a shaded seating area for facility users and their families as well as provide an eating area for birthday parties.

In addition to the supply and installation of the shelter, the requested funding also includes site preparation/restoration and the installation of a concrete slab.

CAPITAL DETAIL SHEET

Project Name:

Equipment – Baseball Diamond Groomer

Department:

Parks and Recreation

Estimated Gross Cost:

\$60,000

Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: Feb 2026
Project completion: Mar 2026

Funding Sources:

Property Tax	\$60,000
Other	
Total	\$60,000



PROJECT DESCRIPTION:

For over 20 years, the City of St. Thomas Parks has used a nail drag pulled by a golf cart for infield grooming, followed by a steel mat for the final touch.

However, a professional machine would not only do a better job of leveling and leave a more polished, professional finish, leading to a safer playing surface, but it would also reduce the wear and tear on golf carts caused by the increased clay and dust buildup.

Additionally, nail drags, and steel mats wear out quickly, further justifying the need for a more durable solution.

With historic baseball diamonds in St Thomas, such as Emslie Field and New York Central, a piece of equipment such as this would increase the professionalism and playing field quality, giving these diamonds, and many others around the city, the quality maintenance that they public has come to expect.

Project Name:

Community Safety and Policing Act;
Equipment/Training Requirements

Department:

Police Services

Cost:

\$100,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Mar 2026

Funding Sources

Property Tax	\$100,000
Total	\$100,000



Description:

The Community Safety and Policing Act (CSPA) came into effect on April 1, 2024, introducing new legislative requirements for police services across Ontario. These changes included defined timelines for enhancing service delivery, infrastructure, equipment, and training standards.

In response, the St. Thomas Police Service developed a strategic two-year plan (2024–2026) to meet and exceed these requirements. Enhancements to training and equipment were carefully scheduled to ensure compliance with the legislation while also maintaining fiscal responsibility. All updates were deliberately planned to align with budgetary constraints and avoid placing undue pressure on the operational budget.

EQUIPMENT REQUIREMENT:

- As legislated, per Ontario Regulation 389/14, titled Operational Readiness under the Community Safety and Policing Act, police services must be operationally ready to respond to high-risk incidents, including those requiring containment. Training and equipment requirements are key provisions of this legal framework for specialized responses and teams tasked with managing critical incidents.

The STPS Critical Incident Response Team (CIRT) requires the following night-time illumination equipment to operate effectively and safely in their enhanced role during high-risk operations that occur in conditions of limited visibility:

- articulating night vision optics - helmet mounted; \$80,000 (11 devices required)

TRAINING / EQUIPMENT REQUIREMENT:

- As legislated, per Ontario Regulation 393/23, titled Active Attacker Incidents under the Community Safety and Policing Act, all police officers must complete bi-annual Immediate Rapid Deployment (IRD) training.
- The STPS Training Unit is mandated to requalify all sworn members in Use of Force training requirements that must include; legalities, exercise of judgement, safety principles, applicable theories, and practical proficiency.
- Specifically designed equipment plays a critical role in modern police training that allows officers to develop tactical, emotional and legal competence in a safe, but high-intensity environment. The use of enhanced training tools develops skilled preparedness for situations where immediate and decisive action is critical.

The following equipment is essential to supplement mandatory scenario-based de-escalation and immediate rapid-deployment training for Active Attacker Incidents.

- Simmunition equipment; modified firearms and non-lethal ammunition; \$20,000 (15 pistol kits; 5 rifle kits)

Project Name:

Bed Replacement

Department:

Valleyview

Cost:

\$106,000

Timeline:

Tender/RFP Release:	Mar 2026
Project Award:	Apr 2026
Project Completion:	Jul 2026

Funding Sources

Valleyview Donations	\$106,000
Total	\$106,000



Description:

Valleyview currently has a stock of approximately 140 beds. Most of these were purchased in 2006 when we moved into our new building, though a significant number were transferred from the old home.

Needless to say, these beds have undergone extensive use and are now in need of replacement. If approved, and depending on tender results, the available funding may allow for the replacement of up to 20 beds.

Project Name:

Handrail Replacement/Revitalization

Department:

Valleyview

Cost:

\$75,000

Timeline:

Tender/RFP Release:	Feb 2026
Project Award:	Mar 2026
Project Completion:	Jun 2026

Funding Sources

Property Tax	\$17,705
Valleyview Donations	\$57,295
Total	\$75,000



Description:

Handrails are an important safety feature at Valleyview. They allow residents to safely navigate our corridors. They also function as a wall protector, especially from the damage of wheelchairs. They are also the number one contact point in the transmission of viruses, therefore have undergone a tremendous amount of cleaning with our harsh disinfectants. While keeping our residents safe it has also caused much damage.

The handrails are original to the Home.

Project Name:

Resident Lifting (Mechanical Lifts, Overhead lifts, and Slings)

Department:

Valleyview

Cost:

\$75,900

Timeline:

Tender/RFP Release:	Mar 2026
Project Award:	Apr 2026
Project Completion:	May 2026

Funding Sources

Property Tax	\$75,900
Total	\$75,900



Description:

Mechanical lifts are used to transfer residents. In particular, the apparatus is used to transfer residents from bed to chair and to aid in the bathing program. Care requirements are such that a majority of our residents now require a two person staff transfer. The use of mechanical lifts reduces the risk of staff injury and provides a secure transfer for the resident.

Some of our lifts and slings are at the end of their life cycle. Due to the potential for serious injury to a resident if an apparatus fails, the Ministry of Long-Term Care recommends that the lifts be replaced on an ongoing basis. Currently, all our lifts receive regular inspections.

Recent warnings from health Canada stress the need to reduce the years of service for sling use. Slings are used to hold the resident while being lifted and are attached to the lift.

Project Name:

Industrial Washer Replacement

Department:

Valleyview

Cost:

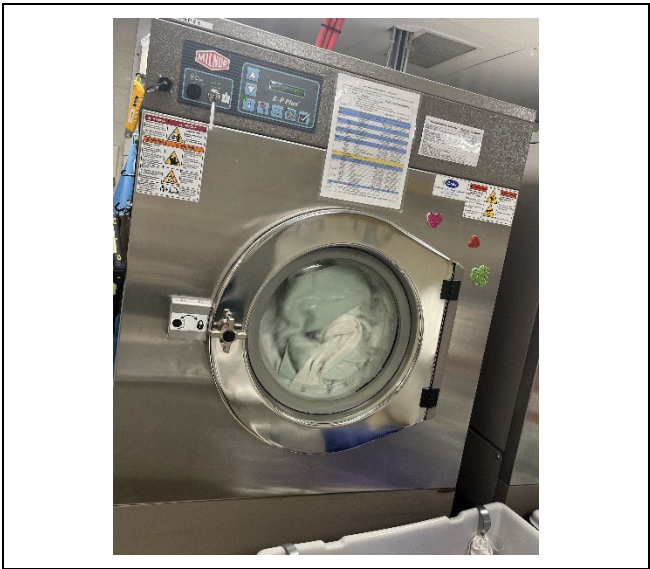
\$87,000

Timeline:

Tender/RFP Release:	Mar 2026
Project Award:	Apr 2026
Project Completion:	May 2026

Funding Sources

Valleyview Donations	\$87,000
Total	\$87,000



Description:

Valleyview has three industrial washers which are used seven days/week, cleaning approximately 1300lbs of laundry per day. The washers are approaching 20 years old and are well beyond their life cycle.

Costly repairs are incurring each year.

Project Name:

Talbot Street Trunk Sewer Upgrades

Department:

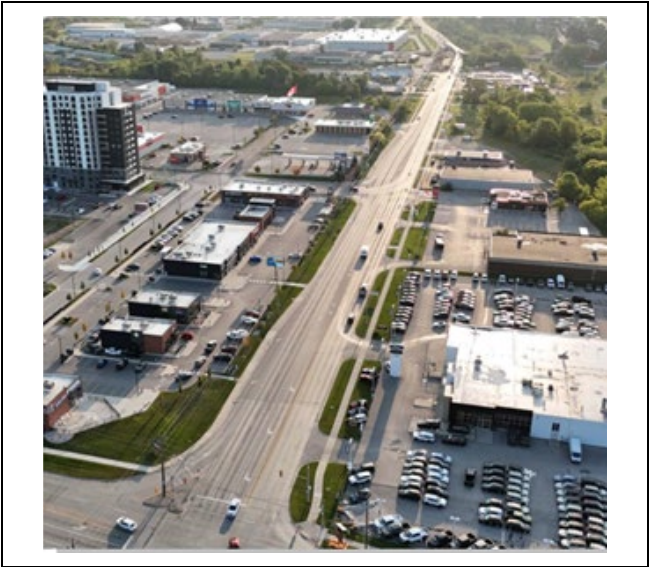
Environmental Services,
Capital Works

Cost:

\$7,400,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Nov 2026



Funding Sources

OCIF	\$1,120,000
Development Charges	\$2,950,000
Reserve (Water)	\$330,000
Industrial Development	\$3,000,000
Total	\$7,400,000

Description:

The Talbot Street Trunk Sanitary Sewer project between First Avenue and Fairview Avenue supports Pillar 1 – Priority 3.1 of the City’s Strategic Plan by upgrading the supporting infrastructure for the Industrial Development. The work includes improving the existing sanitary sewer to accommodate anticipated flows from the Industrial Development during the critical interim period prior to the commissioning of the new sewage treatment plant (D-WRF).

In accordance with the recommendations of the 2025 Transportation Master Plan (TMP), improvements will also be made by widening the roadway to accommodate a two-way left turn lane between the Smart Centre entrance and Fairview Avenue, enhancing safety for left turning vehicles in this very busy corridor. The project also includes upgrading and relocating the storm sewer to accommodate the widen road section and the trunk sanitary sewer work, as well as upgrading the watermain to provide system redundancy in support of growth and intensification.

The growth-related funding for this project will be provided through Development Charges, when it is identified in the 2026 DC Background Study.

Project Name:

Complete Streets

Department:

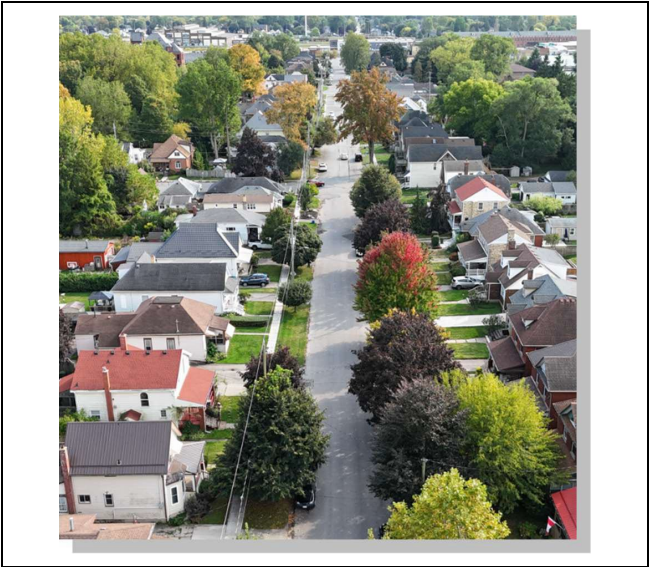
Environmental Services,
Capital Works

Cost:

\$9,600,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Nov 2026



Funding Sources

OCIF	\$3,360,000
Development Charges	\$2,250,000
Reserve (Water)	\$2,040,000
Reserve (Sewer)	\$1,950,000
Total	\$9,600,000

Description:

The Complete Streets program supports Pillar 1 – Priority 2.2 of the City’s Strategic plan by renewing and replacing aging infrastructure and separating combined sewers, while also making enhancements to the road corridor. Complete Streets is a shift in mindset from the historical car centric streets to modern multi-purpose streets that appropriately support all modes of transportation. City Staff have developed a Complete Street Guideline customized to St. Thomas that outlines the philosophy and concisely highlights a number of tools that can be utilized to create a Complete Street. The intent is not to create strict rules but to emphasize the concept, provide high level ideas, and then allow each individual project to apply the most appropriate tools for the local context. The growth-related funding for these projects will be provided through Development Charges, when it is identified in the 2026 DC Background Study. Projects planned for 2026 include:

- **Alma Street** – Talbot Street to Highway #3 Expressway (Combined Sewer Separation)
- **St. George Street** – Talbot Street to Scott Avenue (Combined Sewer Separation)
- **Pearl Street** – Scott Street to Elysian Street (Combined Sewer Separation)

Project Name:

Woodworth Avenue Construction

Department:

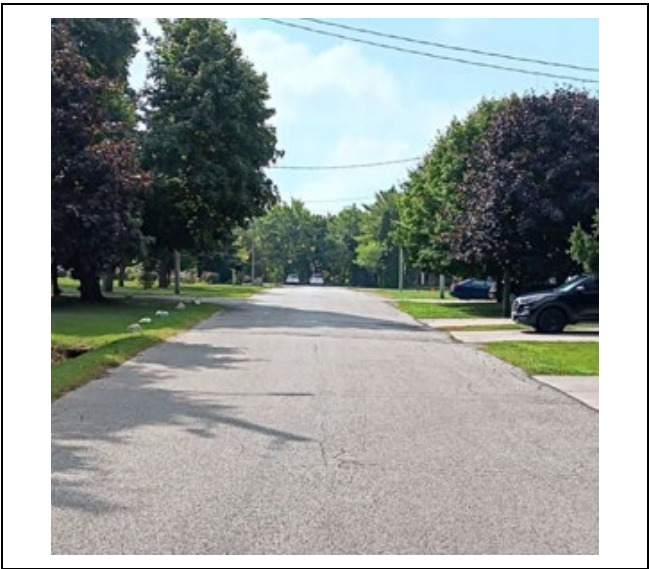
Environmental Services,
Capital Works

Cost:

\$7,700,000

Timeline:

Tender/RFP Release:	Dec 2025
Project Award:	Feb 2026
Project Completion:	Aug 2026



Funding Sources

Development Charges	\$360,000
Reserve (Water)	\$1,140,000
Reserve (Sewer)	\$1,200,000
Industrial Development	\$5,000,000
Total	\$7,700,000

Description:

The Woodworth Avenue Construction project supports Pillar 1 – Priority 3.1 of the City’s Strategic Plan by providing the supporting infrastructure for the Industrial Development. This project is Phase 1 of the South Edgeware Trunk Sanitary Sewer project, needed to provide the trunk sanitary sewer connection between Yarmouth Yards and the new sewage treatment plant (D-WRF).

This project includes the installation of trunk sewer and sanitary forcemain from the Highway 3 Corridor to South Edgeware Road along with the upgrading of watermain for system redundancy to support growth and intensification as well as new storm sewers to support drainage improvements, road urbanization, new concrete curb and sidewalk.

The growth-related funding for this project will be provided through Development Charges, when it is identified in the 2026 DC Background Study.

Project Name:

Annual Road Rehabilitation Program

Department:

Environmental Services,
Capital Works

Cost:

\$970,000

Timeline:

Tender/RFP Release:	Mar 2026
Project Award:	Jun 2026
Project Completion:	Oct 2026

Funding Sources

OCIF	\$970,000
Total	\$970,000



Description:

Annual Road Rehabilitation supports Pillar 1 – Priority 2.2 of the City’s Strategic Plan by completing resurfacing, pavement structure reconstruction, maintenance hole raising, curb repairs, and sidewalk installation and AODA accessibility improvements within road corridors. Using a Complete Streets approach each candidate presents an opportunity to improve sidewalk connectivity links, and active transportation improvements. The planned road rehabilitation candidates for 2026 represent approximately 1.0 km (0.2% of the total Road Network) and are as follows:

- Vanbuskirk Drive
- McCully Drive

Project Name:

Traffic Signal Replacement Program

Department:

Environmental Services,
Roads & Transportation

Cost:

\$610,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Mar 2026
Project Completion:	Dec 2026

Funding Sources

OCIF	\$610,000
Total	\$610,000



Description:

This program supports Pillar 1 – Priority 2.2 of the City’s Strategic Plan by providing on-going replacement and retrofits to the City’s traffic signal network in conjunction with AODA improvements to help ensure the safe operation of signalized intersections for all road users. With over 40 signalized intersections within the City this annual program will look to renew and enhance traffic signal systems by completing various improvements to locations not scheduled as part of the Capital program including traffic signal pole, head, controller and cabinet replacements, traffic signal re-lamping, accessibility upgrades, expand transit signal priority, and begin work towards a centralized traffic control system through traffic signal communication enhancements.

Project Name:

Watermain and Sewer Crossings – MTO
Expressway

Department:

Environmental Services,
Capital Works

Cost:

\$1,700,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Mar 2026
Project Completion:	Dec 2026



Funding Sources

Development Charges	\$250,000
Reserve (Water)	\$330,000
Reserve (Sewer)	\$400,000
Industrial Development	\$720,000
Total	\$1,700,000

Description:

Modifications to watermains and sewers are required at 10 crossings within the Highway 3 Expressway as part of the Ministry of Transportation’s (MTO) project to twin the highway. The MTO is completing design to relocate the crossing infrastructure required to facilitate the as necessary to allow for grading and twinning of the highway. All costs for crossing infrastructure work will be borne by the MTO.

To convey sanitary flows from the Yarmouth Yards development to the new sewage treatment plant (D-WRF), increased trunk sewer and forcemain crossings are required at Woodworth Avenue. The City’s water model and asset management plan have also identified opportunities to renew and upgrade other crossing infrastructure not directly impacted by the MTO project but that should be coordinated with the MTO work.

This budget request is the additional cost for the new crossing infrastructure and to coordinate the renewal of other crossing infrastructure over and above like-for-like replacement.

The growth-related funding for this project will be provided through Development Charges, when it is identified in the 2026 DC Background Study.

Project Name:

Fingal Line Servicing – Environmental Assessment

Department:

Environmental Services,
Development and Compliance

Cost:

\$450,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	May 2026

Funding Sources

Development Charges	\$450,000
Total	\$450,000



Description:

Planning Report PD03-24 identified that Areas 2 and 3 in the Northwest Development lands be brought into the St. Thomas settlement area by amending the Official Plan through secondary planning. The 2025 Transportation Master Plan has identified the need for road and intersection improvements at Fingal Line and Sunset Drive to accommodate future growth in these areas.

To accommodate future development in Areas 2 and 3 the Fingal Line Servicing Environmental Assessment will evaluate and identify a preferred servicing plan and capacity requirements to provide municipal services, including the need for a pumping station and roadway lane configurations of the intersection while considering the constraints of the elevated park.

The growth-related funding for this project will be provided through Development Charges, when it is identified in the 2026 DC Background Study.

Project Name:

Northwest Area 1,
Street 'A' Sanitary Oversizing

Department:

Environmental Services,
Development and Compliance

Cost:

\$600,000

Timeline:

Tender/RFP Release:	Aug 2026
Project Award:	Sep 2026
Project Completion:	Jul 2027

Funding Sources

Development Charges	\$600,000
Total	\$600,000



Description:

In accordance with the City’s Local Service Policy part of the Northwest Development Area 1 construction includes the oversizing of sanitary trunk main along Street ‘A’ (between Wellington Road and Major Line) to provide servicing to external tributary areas. Through the Subdivision Agreement the Developer is undertaking all construction activities, including the sanitary trunk main installation. This capital project is limited to only the cost associated with oversizing the sanitary trunk main.

Funding for this growth-related project will be provided through Development Charges, when it is identified in the 2026 DC Background Study.

Project Name:

Water Meter Replacement and Advanced Metering Infrastructure

Department:

Environmental Services,
Water and Sewer

Cost:

\$7,660,000

Timeline:

Tender/RFP Release:	Feb 2026
Project Award:	Apr 2026
Project Completion:	Nov 2027

Funding Sources

Reserve (Water)	\$7,660,000
Total	\$7,660,000



Description:

Further to Report ES39-25 this project supports Pillar 2 – Priority 4.1 (action item 10.1.6) of the City’s Strategic Plan by establishing a standalone Advanced Metering Infrastructure (AMI) network with supporting data collection software, along with the replacement of approximately 8,800 water meters over a two-year period. This investment will modernize the City’s metering and billing operations, reduce reliance on third-party manual services, and provide a long-term platform for improved system management and customer engagement.

In addition, AMI will provide residents and businesses with online access to detailed consumption data, billing information, and customizable alerts and notifications through a customer portal. This functionality will promote water conservation, improve transparency, and enhance customer service.

Project Name:

Effluent Pump Replacement

Department:

Environmental Services,
Pollution Control Plant

Cost:

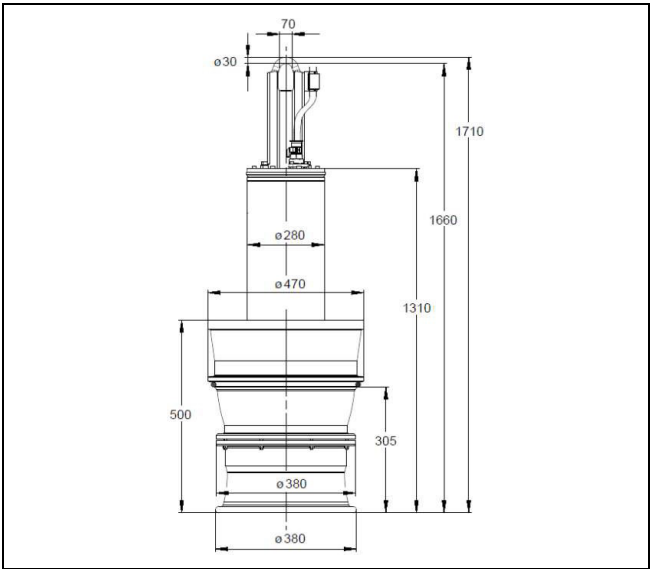
\$150,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Jun 2026

Funding Sources

Reserve (Sewer)	\$150,000
Total	\$150,000



Description:

Effluent pumps are used to pump treated wastewater from the final stage of the existing treatment plant to Kettle Creek.

The existing pumps are at the end of their useful life and require replacement to prepare for additional flows during the critical interim period prior to the commissioning of the new sewage treatment plant (D-WRF). These specialty pumps require an exact match to the existing make and model.

Project Name:

Water Sewer SCADA Upgrade

Department:

Environmental Services,
Water and Sewer

Cost:

\$1,200,000

Timeline:

Tender/RFP Release:	Feb 2026
Project Award:	Mar 2026
Project Completion:	Sep 2026

Funding Sources

Reserve (Water)	\$600,000
Reserve (Sewer)	\$600,000
Total	\$1,200,000



Description:

The St. Thomas SCADA system is a critical control platform for the City’s drinking water system, wastewater treatment plant, and pumping stations. The existing hardware and software are approaching the end of their service life, creating increasing risks to system reliability and security.

This project, the first phase of a planned multi-year upgrade, will replace aging servers and migrate operations to a more robust and secure software platform, supporting of Pillar 2 – Priority 4.1 of the City’s Strategic Plan. Completing this phase will reduce the risk of service interruptions, ensure regulatory compliance, and establish a stable foundation for future upgrades. Funding is being requested on a year-by-year basis to align costs with project milestones.

Project Name:

Transit Electrification and Master Servicing Plan

Department:

Environmental Services,
Roads and Transportation

Cost:

\$260,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Apr 2026

Funding Sources

Property Tax	\$42,855
Development Charges	\$130,000
Grant (CPTF)	\$87,145
Total	\$260,000



Description:

This study aims to assess the feasibility, infrastructure, operational needs, and long-term impacts of transitioning the transit fleet to battery electric buses. This study supports Pillar 1 – Priority 2.4 (action item 2.4.5) of the City’s Strategic Plan and the City’s climate goals by estimating current GHG emissions, projecting emissions reductions, and detailing requirements such as power supply, charging software, and facility space for an electric bus fleet.

Building upon the 2025 Transportation Master Plan recommendations this study will also evaluate current and future transit needs to improve service delivery, expand coverage, and meet growing demand that addresses changes in demographics, travel patterns, and rapid development.

Key focus areas include:

- Service levels and system performance
- Transit coverage in new/developing areas
- Expansion to underserved areas
- Route optimization and service delivery
- Fleet size, vehicle types, and low-/zero-emission options
- Enhancing rider experience and increasing ridership

This study will provide a guide to creating a more efficient, sustainable, and responsive transit network aligned with future growth and environmental objectives.

The growth-related funding for this project will be provided through Development Charges, when it is identified in the 2026 DC Background Study.

Project Name:

Vehicle & Equipment Replacement

Department:

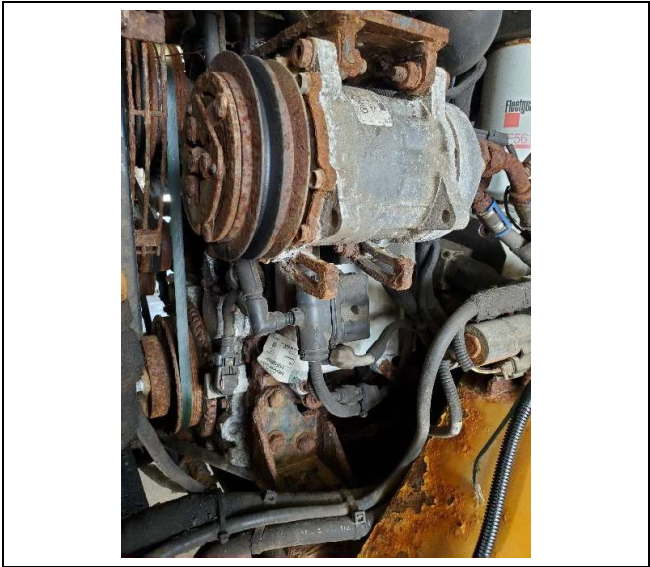
Environmental Services,
Roads and Transportation

Cost:

\$1,830,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Dec 2026



Funding Sources

Property Tax	\$1,220,000
CCBF	\$114,000
Reserve (Water)	\$190,000
Reserve (Sewer)	\$40,000
Provincial Gas Tax	\$114,000
Grant (CPTF)	\$152,000
Total	\$1,830,000

Description:

The asset management process to track, maintain, and assess replacement vehicles and equipment involves staff from mechanics, to users, to asset managers. The process outputs the most economically and functionally viable years for replacements.

At the end of expected lifecycles, every vehicle is assessed in terms of its ongoing maintenance costs versus replacements. Many asset replacements are deferred during this assessment process. This year Fleet Services recommends the deferral of 19 assets with an approximate value of \$1,980,000, reducing the replacement needs for 2026 by 52%

Approximately half of the 2026 replacement needs are assets deferred from previous years.

This budget includes funding for replacements only. New additional fleet assets are budgeted separately by user departments.

Project Name:

Sidewalk Plow & Attachments

Department:

Environmental Services,
Roads and Transportation

Cost:

\$240,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Apr 2026

Funding Sources

Property Tax	\$30,000
Development Charges	\$210,000
Total	\$240,000



Description:

This project supports Pillar 1 – Priority 2.4 of the City’s Strategic Plan through the acquisition of an additional sidewalk plow to support the City’s expanding active transportation network and maintain compliance with the Minimum Maintenance Standards (MMS) for sidewalks.

This additional unit will improve the City’s capacity to deliver timely and efficient snow clearing by improving response times, expanding route coverage, and ensuring consistent service along priority pedestrian routes and multi-use paths.

This capital investment is essential to meeting growing service demands across an expanding network, improving pedestrian safety, and supporting the City’s broader goals for accessibility, mobility, and reliable winter operations.

The growth-related funding for this project will be provided through Development Charges, when it is identified in the 2026 DC Background Study.

Project Name:

Front End Loader

Department:

Environmental Services,
Roads and Transportation

Cost:

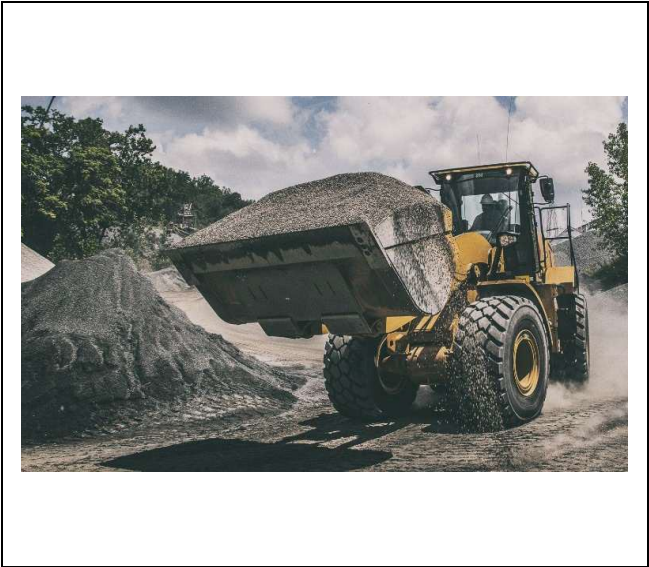
\$350,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Mar 2026

Funding Sources

Reserve (Water)	\$175,000
Reserve (Sewer)	\$175,000
Total	\$350,000



Description:

The Front-End Loader acquisition project proposes the purchase of a new loader to enhance the operational capacity for year-round operations, including road maintenance, material handling, and infrastructure support services.

Currently, a single loader unit is shared between Water/Sewer Division and the Roads Division. This shared arrangement limits operational flexibility and creates challenges in meeting operational demands, particularly when both divisions require the equipment at the same time. Situations such as infrastructure repairs, emergency responses, and large-scale material handling often result in scheduling conflicts and service delays.

The acquisition of an additional loader is a strategic investment to ensure the continuity of core municipal services. It will increase operational efficiency, reduce equipment-related limitations, and support improved service coordination across divisions.

Project Name:

Woodworth Pumping Station Upgrades

Department:

Industrial Development

Cost:

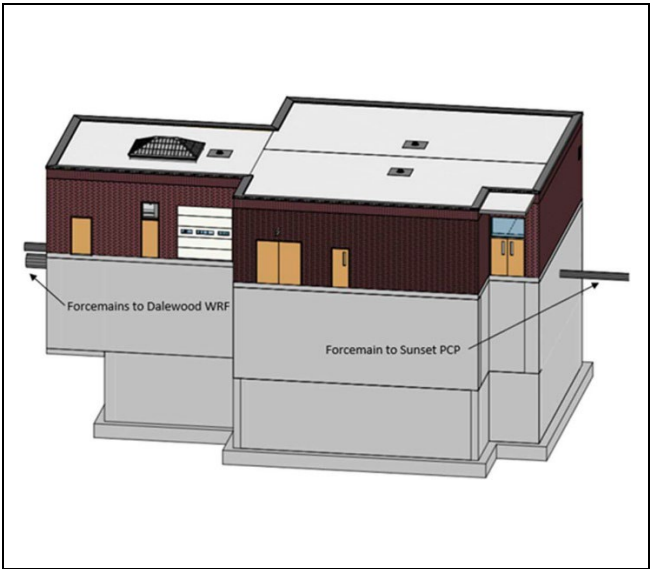
\$25,000,000

Timeline:

Tender/RFP Release:	Dec 2025
Project Award:	Jan 2026
Project Completion:	Dec 2027

Funding Sources

Development Charges	\$3,000,000
Industrial Development	\$22,000,000
Total	\$25,000,000



Description:

The Woodworth Pumping Station Upgrades consists of constructing a pumping station to increase the capacity from the existing 202 L/s to a capacity of 1,000 L/s. Upon commissioning of the upgraded station, the existing pumping station will be de-commissioned and demolished.

This pumping station is designed to convey sanitary flows to the new Water Reclamation Facility on Dalewood (D-WRF). Flows will be diverted from the existing Pollution Control Plant on Sunset (PCP) and redirected to the new D-WRF through two (2) forcemains, which will be constructed under separate projects. The station will also maintain a connection to the existing forcemain currently in use, allowing continued access to the Sunset PCP, if needed. This configuration enhances redundancy and operational flexibility in the City’s wastewater conveyance and treatment systems allowing for dynamic flow management, to accommodate maintenance activities, system repairs, and fluctuating influent demands at either treatment facility.

The growth-related funding for this project will be provided through Development Charges, when it is identified in the 2026 DC Background Study.

Project Name:

Elevated Water Storage Facility

Department:

Environmental Services

Cost:

\$8,200,000

Timeline:

Tender/RFP Release:	Feb 2026
Project Award:	Mar 2026
Project Completion:	Oct 2026

Funding Sources

Secondary Water Res.	\$6,000,000
Debenture	\$2,200,000
Total	\$8,200,000



Description:

The existing water tower has reached the end of its useful life and requires replacement. As such the Joint Board of Management for the St. Thomas Area Secondary Water Supply System (STASWSS) has been actively planning for its replacement and has recently provided direction to proceed with construction of the replacement structure.

Due to site constraints at the current location a Licencing Agreement was executed between the City and STASWSS to allow for the replacement structure to be constructed on the southwest corner of the Dalewood Water Reclamation Facility (D-WRF) property.

Project Name:

Turn Pad Installation

Department:

City Clerk, Airport

Cost:

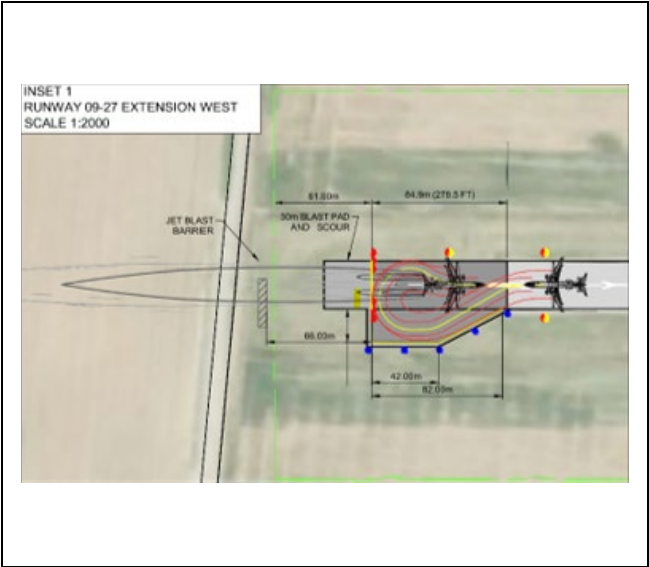
\$325,000

Timeline:

Tender/RFP Release:	Feb 2026
Project Award:	Mar 2026
Project Completion:	Oct 2026

Funding Sources

Airport Reserve	\$258,000
Development Charges	\$67,000
Total	\$325,000



Description:

The project involves the installation of a turn pad on the west end of Runway 09-27 to accommodate the turning around of larger aircraft landing at the St. Thomas Municipal Airport. This will increase safety and decrease staff resources needed to tow larger aircraft that cannot currently turn around at the end of the runway.

As the Airport continues to see growth, this project will allow for further economic benefits and allows current and future tenants the ability to appropriately land and maneuver larger aircraft.

Project Name:

Technology Upgrades and Projects

Department:

Information Technology

Cost:

\$459,000

Timeline:

Tender/RFP Release:	n/a
Project Award:	n/a
Project Completion:	Dec 2026

Funding Sources

Property Tax	\$459,000
Total	\$459,000



Description:

Various upgrades and repairs to the City’s computer network and departmental systems are required to ensure reliable, secure, and efficient operations. These initiatives may include replacing aging hardware, improving network infrastructure, enhancing cybersecurity measures, and updating critical software applications used across departments. In addition, individual departmental projects—such as system integrations, equipment upgrades, and specialized technology enhancements—will help improve service delivery, reduce downtime, and support the City’s long-term digital needs.

Below are some of the major projects:

- IT Hardware (Switches, Firewalls, Servers, computer replacement, mobile replacement)
- Community Engagement Platform (Corporate)
- ESRI Server and Licensing (Environmental Services)
- Desktop workstations (Police Services)

Project Name:

City Hall HVAC System Upgrades

Department:

Planning, Building, Property

Cost:

\$120,000

Timeline:

Tender/RFP Release:	Mar 2026
Project Award:	May 2026
Project Completion:	Sep 2026

Funding Sources

Property Tax	\$120,000
Total	\$120,000



Description:

This project involves comprehensive upgrades to the HVAC and Building Automation System (BAS) at City Hall to improve energy efficiency and reliability of the heating and cooling system.

The work will include replacing aging heat pumps, upgrading system controllers, and modernizing the BAS to enhance monitoring and control capabilities.

These improvements will optimize building performance, reduce energy consumption, and extend the life cycle of mechanical equipment while supporting the City's sustainability and operational efficiency goals.

Project Name:

City Hall Sprinkler Valve Replacement

Department:

Planning, Building, Property

Cost:

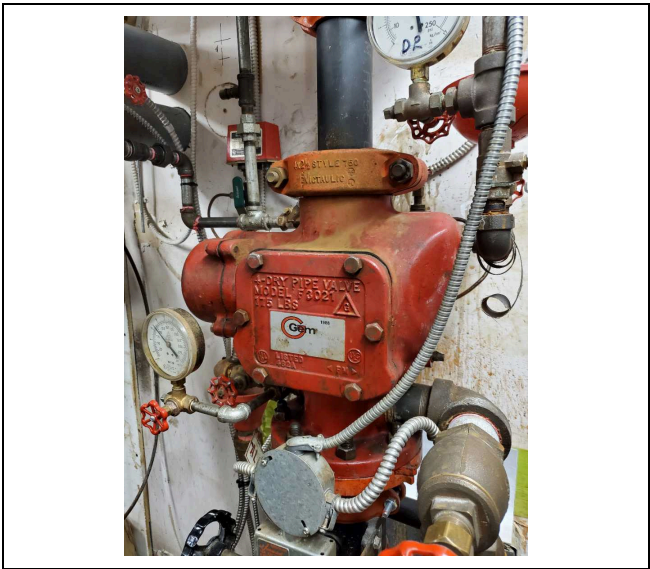
\$50,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Jun 2026

Funding Sources

Property Tax	\$50,000
Total	\$50,000



Description:

This project involves the replacement of four sprinkler valves within the City Hall fire suppression system to ensure continued reliability and compliance with fire safety standards.

The existing valves have reached the end of their service life, and replacement is required to maintain proper system operation and prevent potential failures.

Due to the age of the existing components, replacement parts are no longer available, making full valve replacement the only viable option.

The new valves will improve system performance, enhance safety, and ensure compliance with current fire code regulations.

Project Name:

230 Talbot St – Emergency Response
Room HVAC & Electrical Upgrades

Department:

Planning, Building, Property

Cost:

\$65,000

Timeline:

Tender/RFP Release:	Jan 2026
Project Award:	Feb 2026
Project Completion:	Apr 2026

Funding Sources

Property Tax	\$65,000
Total	\$65,000



Description:

This project will complete the Emergency Response Room by installing a dedicated cooling system for the server room and addressing remaining electrical requirements. The existing HVAC system is shared with adjacent rooms and cannot adequately maintain the temperature required to protect the server equipment. A separate cooling unit will ensure consistent temperature control and reliable operation of critical IT systems, while the electrical work will finalize the functionality of the space.

Project Name:

Childcare Centre

Department:

Social Services

Cost:

\$2,000,000

Timeline:

Tender/RFP Release:	n/a
Project Award:	n/a
Project Completion:	n/a

Funding Sources

Grant	\$2,000,000
Total	\$65,000



Description:

Creation of a new childcare centre in St. Thomas.

RESERVES

Reserves are established to set aside municipal funds for future expenditures, emergencies, or unforeseen liabilities. Reserves help ensure financial stability and continuity of services.

Name		Source of Funding	Uses & Restrictions
1	Ross Street Art Project	One-time operating budget allocation	Construction of a public art feature using Ross Street Bridge material
2	Working	Budgeted property tax transfers and surplus allocations	To assist in periods throughout the year when cash balances are low and there is a requirement to cover payments and expenses, before tax levies, grants and other revenues become available. The use of these funds are general in nature and this balance is intended to act as a cash float. Capital projects and transfer do not occur for these funds.
3	Industrial Land	Proceeds from land sales within Yarmouth Yards	Servicing of the industrial area adjacent to Edgeware Line and Highbury Avenue
4	Industrial Land Servicing	Proceeds from land sales within Yarmouth Yards	Servicing of the industrial area adjacent to Edgeware Line and Highbury Avenue
5	Self Insurance	Budgeted transfers and/or insurance premiums surplus	Provides for insurance premiums, claim deductibles, and self-insurance
6	Community Centre Maintenance	Budgeted transfers from ice rental fees	Major capital expenditures related to community centres
7	Community Centre Construction	Lottery and Gaming revenues exceeding budgeted amounts	Support the planning of a new community centre
8	Subdivision	Subdivision fee surplus revenue	Development and Compliance operating and subdivision related work
9	Environmental	One-time donation from land conveyance	Property maintenance of Lake Margaret
10	Grand Central Parking Garage	Rental revenue from parking garage	Repair/maintenance/demolition of parking garage
11	HR Issues	Budget allocations and surplus allocations	Unforeseen or one-time HR costs (ie. Employee severance, workplace investigations, organizational restructuring)
12	WSIB Excess Indemnity	Budget allocations and surplus allocations	WSIB Schedule 2 claims

RESERVE AND RESERVE FUNDS

13	Affordable Housing Program (AHP) - Rental Unit Construction	Loan repayments from broken agreements	Affordable rental unit construction
14	One-Time Federal Funding	One-time federal funding	Housing
15	Best Start Unconditional Funding	One-time federal and provincial funding	Supporting child development
16	Valleyview Donations	Donations	Training, capital, or equipment costs
17	Infrastructure Renewal	Budget allocations and surplus allocations	Finance future infrastructure needs. Used to allocate operating surpluses or deficits.
18	Bus Replacement	One-time funding	Public transit (ie. bus replacement)
19	Airport	Allocation of hangar rental revenue	Capital expenditures
20	Police Services	Surplus allocation	Equipment purchases
21	Assessment Stabilization	Budgeted property tax transfers and surplus allocations	To fund tax revenue shortfalls, one time expenditures, as well as other contingencies such as MPAC appeals

DISCRETIONARY RESERVE FUNDS

A reserve fund that a municipality establishes and uses at its own discretion. Established by statutory requirement or by-law. Funds are earmarked for a specific purpose.

Name		Source of Funding	Uses & Restrictions
22	Sewer Connection Agreement	Sewer connection fees from residential developments in other municipalities	Water reclamation facility expansion
23	Water	Budgeted water user fee transfers and surplus allocations	Restricted for the use of water system infrastructure projects and unforeseen water operating costs
24	Sanitary/Storm	Budgeted sewer fee transfers and surplus allocations	Restricted for the use of sewer system infrastructure projects and unforeseen sewer operating costs
25	Community Improvement Plan (CIP)	Budget allocations and surplus/deficit allocations	Achieve planning and economic development goals within the City
26	Secondary Water Board	Budgeted water user fee transfers and surplus allocations	Restricted for the use of secondary water system infrastructure projects and unforeseen water operating costs

OBLIGATORY RESERVE FUNDS

A reserve fund that the municipality is required by law, regulation, or agreement to establish and use only for a specific purpose.

Name		Source of Funding	Uses & Restrictions
27	Development Charges	Development charges	Growth-related projects in accordance with the Development Charges Act and contemplated as part of the Township's Development Charges Background Study
28	Provincial Gas Tax (PGT)	Annual grants provided by the provincial government	Expanding public transit as per the eligibility criteria contained in the City's Funding Agreement
29	Canada Community Building Fund (CCBF)	Annual grants provided by the Government of Canada	Local infrastructure priorities that adhere to the eligibility criteria contained in the City's funding agreement with the Government of Canada
30	Building Permit Stabilization	Building permit surplus revenue	Uses are restricted under the Building Code Act to offset the cost of administration and enforcement of the Building Code Act when fee revenues are less than costs for delivering building services, to implement service enhancements, and to purchase capital items required for the building department
31	Ontario Community Infrastructure Fund (OCIF)	Annual funding provided by the Province of Ontario	Local infrastructure priorities that adhere to the eligibility criteria contained in the City's funding agreement with the Province of Ontario
32	Parkland	Developer contributions received in lieu of land being conveyed to the Municipality for parkland	Use is restricted under the Planning Act for the purchase and development of parkland and/or to support the upgrading of existing park facilities provided the need to upgrade is due to intensification of the surrounding neighbourhood
33	Affordable Housing Program (AHP) - Home Ownership	One-time provincial grant and pro-rated loan repayment from broken agreements	Assist low to moderate income rental household to purchase affordable homes by providing down-payment assistance in the form of a forgivable loan.
34	Estate of Counsell (Valleyview)	Last Will and Testament	Funds to be used in the Activation Department at Valleyview
35	Estate of Bridge (Parks)	Last Will and Testament	Acquisition and planting trees, flowers, and/or shrubbery within Pinafore Park, Waterworks Park or any other park or

RESERVE AND RESERVE FUNDS

			parkette owned and maintained by the corporation of the city of St. Thomas
36	Safe Restart Funding	One-time grants from the Province of Ontario	Used to help restart local economy during the COVID-19 pandemic
37	Valleyview - Pharmacy	Donation	Training, capital, or equipment costs
38	Valleyview – Bed Replacement	One-time grant from the Province of Ontario	Use for capital replacement at Valleyview Long-term Care Home
39	Modernization Funding	One-time grants from the Province of Ontario	Provide by the Province as a means to modernize and improve the way the City provides services There are no hard restrictions on the use of this funding though it is encouraged the City utilize the funds in a way that aligns with the desired objectives of the program
40	Ontario Cannabis Legalization Implementation Fund (OCLIF)	One-time grants from the Province of Ontario	Restricted to expenses incurred as a result of cannabis legalization including legal and planning matters
41	Proceeds from Sale - Housing	Proceeds from selling housing units	Restricted to the purchase of more housing units
42	Proceeds from Sale - Other	Proceeds from selling land, equipment, buildings	No restrictions

RESERVE AND RESERVE FUNDS

2025 RESERVE AND RESERVE FUND FORECAST

RESERVE	Opening	Contributions	Draws Operating	Draws Capital	Redistribution	Closing
1 Ross Street Art Project	50,000	-	-	-	(50,000)	-
2 Working	3,800,000	-	-	-	-	3,800,000
3 Industrial Land	488,594	-	-	-	-	488,594
4 Industrial Land Servicing	476,400	-	-	-	-	476,400
5 Self Insurance	200,000	-	-	-	(200,000)	-
6 Community Centre Maintenance	78,944	-	-	-	-	78,944
7 Community Centre Construction	-	100,000	-	-	-	100,000
8 Subdivision	1,538,419	-	-	250,000	(688,419)	600,000
9 Environmental	60,000	-	-	-	-	60,000
10 Grand Central Parking Garage	50,000	10,000	-	-	-	60,000
11 HR Issues	1,000,000	-	-	-	(1,000,000)	-
12 WSIB Excess Indemnity	1,000,000	-	-	-	(1,000,000)	-
13 AHP - Rental Unit Construction	8,171	-	-	-	-	8,171
14 One-Time Federal Funding	325,640	-	-	325,640	-	-
15 Best Start Unconditional Funding	-	-	-	-	-	-
16 Valleyview Donations	144,295	-	-	-	-	144,295
17 Infrastructure Renewal	401,893	220,000	1,400,000	5,133,909	6,554,897	642,882
18 Bus Replacement	80,000	-	-	80,000	-	-
19 Airport	375,000	75,000	-	-	-	450,000
20 Police Services	3,422	-	-	-	-	3,422
21 Assessment Stabilization	1,967,424	-	-	-	(1,967,424)	-
TOTAL RESERVES	12,048,203	405,000	1,400,000	5,789,549	1,649,054	6,912,708

DISCRETIONARY RESERVE FUNDS	Opening	Contributions	Draws Operating	Draws Capital	Redistribution	Closing
22 Sewer Connection Agreement	429,533	-	-	-	-	429,533
23 Water	13,974,032	3,064,370	-	5,100,141	-	11,938,260
24 Sanitary/Storm	8,118,183	5,256,070	-	11,490,763	-	1,883,490
25 Community Improvement Plan	1,392,296	-	50,000	-	-	1,342,296
26 Secondary Water Board	6,033,877	661,100	-	616,148	-	6,078,829
TOTAL DISCRETIONARY RESERVE FUNDS	29,947,921	8,981,540	50,000	17,207,052	-	21,672,409

RESERVE AND RESERVE FUNDS

2025 RESERVE AND RESERVE FUND FORECAST

OBLIGATORY RESERVE FUNDS		Opening	Contributions	Draws Operating	Draws Capital	Redistribution	Closing
27	Development Charges	10,895,587	7,266,667	50,000	5,643,258	-	12,468,996
28	Provincial Gas Tax	1,431,880	418,003	271,000	533,416	-	1,045,467
29	Canada Community Building Fund	100,000	2,806,031	-	4,203,504	-	(1,297,474)
30	Building Permit Stabilization	4,134,135	-	-	300,000	-	3,834,135
31	Ontario Community Infrastructure Fund	1,944,587	6,667,884	-	7,755,000	-	857,471
32	Parkland	316,136	-	-	-	-	316,136
33	AHP - Home Ownership	362,205	33,687	-	-	-	395,892
34	Estate of Counsell (Valleyview)	105,589	-	-	87,047	-	18,543
35	Estate of Bridge (Parks)	76,773	-	-	-	-	76,773
36	Safe Restart Funding	-	-	-	-	-	-
37	Valleyview - Pharmacy	297,376	-	-	-	-	297,376
38	Valleyview - Bed Replacement	300,000	-	-	300,000	-	-
39	Modernization Funding	24,871	-	-	-	-	24,871
40	Ontario Cannabis Legalization	70,896	-	-	-	-	70,896
41	Proceeds on Sale - Housing	1,058,616	-	-	-	-	1,058,616
42	Proceeds on Sale - Other	1,865,774.00	-	-	216,720.00	(1,649,054)	-
TOTAL OBLIGATORY RESERVE FUNDS		22,984,425	17,192,271	321,000	19,038,945	(1,649,054)	19,167,698
TOTAL		64,980,549	26,578,811	1,771,000	42,035,545	-	47,752,815

RESERVE AND RESERVE FUNDS

2026 RESERVE AND RESERVE FUND FORECAST

RESERVE	Opening	Contributions	Draws Operating	Draws Capital	Redistribution	Closing
1 Ross Street Art Project	-	-	-	-	-	-
2 Working	3,800,000	-	-	-	-	3,800,000
3 Industrial Land	488,594	-	-	-	-	488,594
4 Industrial Land Servicing	476,400	-	-	-	-	476,400
5 Self Insurance	-	-	-	-	-	-
6 Community Centre Maintenance	78,944	-	-	78,944	-	0
7 Community Centre Construction	100,000	100,000	-	-	-	200,000
8 Subdivision	600,000	-	-	-	-	600,000
9 Environmental	60,000	-	-	-	-	60,000
10 Grand Central Parking Garage	60,000	10,000	-	-	-	70,000
11 HR Issues	-	-	-	-	-	-
12 WSIB Excess Indemnity	-	-	-	-	-	-
13 AHP - Rental Unit Construction	8,171	-	-	-	-	8,171
14 One-Time Federal Funding	-	-	-	-	-	-
15 Best Start Unconditional Funding	-	-	-	-	-	-
16 Valleyview Donations	144,295	-	-	144,295	-	-
17 Infrastructure Renewal	642,882	392,000	145,000	-	-	889,882
18 Bus Replacement	-	-	-	-	-	-
19 Airport	450,000	75,000	-	258,000	-	267,000
20 Police Services	3,422	-	-	-	-	3,422
21 Assessment Stabilization	-	-	-	-	-	-
TOTAL RESERVES	6,912,708	577,000	145,000	481,239	-	6,863,469

DISCRETIONARY RESERVE FUNDS	Opening	Contributions	Draws Operating	Draws Capital	Redistribution	Closing
22 Sewer Connection Agreement	429,533	-	-	-	-	429,533
23 Water	11,938,260	2,805,090	-	12,435,000	-	2,308,350
24 Sanitary/Storm	1,883,490	4,596,132	-	4,485,000	-	1,994,622
25 Community Improvement Plan	1,342,296	-	-	-	-	1,342,296
26 Secondary Water Board	6,078,829	698,374	-	6,000,000	-	777,203
TOTAL DISCRETIONARY RESERVE FUNDS	21,672,409	8,099,596	-	22,920,000	-	6,852,005

RESERVE AND RESERVE FUNDS

2026 RESERVE AND RESERVE FUND FORECAST

OBLIGATORY RESERVE FUNDS		Opening	Contributions	Draws Operating	Draws Capital	Redistribution	Closing
27	Development Charges	12,468,996	4,750,000	50,000	10,367,000	-	6,801,996
28	Provincial Gas Tax	1,045,467	418,003	271,000	114,000	-	1,078,470
29	Canada Community Building Fund	(1,297,474)	2,806,031	-	1,507,278	-	1,279
30	Building Permit Stabilization	3,834,135	-	-	-	-	3,834,135
31	Ontario Community Infrastructure Fund	857,471	6,667,884	-	6,330,000	-	1,195,355
32	Parkland	316,136	-	-	125,000	-	191,136
33	AHP - Home Ownership	395,892	-	-	-	-	395,892
34	Estate of Counsell (Valleyview)	18,543	-	-	-	-	18,543
35	Estate of Bridge (Parks)	76,773	-	-	-	-	76,773
36	Safe Restart Funding	-	-	-	-	-	-
37	Valleyview - Pharmacy	297,376	-	-	106,000	-	191,376
38	Valleyview - Bed Replacement	-	-	-	-	-	-
39	Modernization Funding	24,871	-	-	-	-	24,871
40	Ontario Cannabis Legalization	70,896	-	-	-	-	70,896
41	Proceeds on Sale - Housing	1,058,616	-	-	-	-	1,058,616
42	Proceeds on Sale - Other	-	-	-	-	-	-
TOTAL OBLIGATORY RESERVE FUNDS		19,167,698	14,641,918	321,000	18,549,278	-	14,939,338
TOTAL		47,752,815	23,318,514	466,000	41,950,517	-	28,654,812

RESERVE AND RESERVE FUNDS

YEAR-OVER-YEAR RESERVE AND RESERVE FUND BALANCES

RESERVE	2021	2022	2023	2024	2025 Forecast	2026 Forecast
1 Ross Street Art Project	50,000	50,000	50,000	50,000	-	-
2 Working	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000
3 Industrial Land	506,565	488,594	488,594	488,594	488,594	488,594
4 Industrial Land Servicing	476,400	476,400	476,400	476,400	476,400	476,400
5 Self Insurance	200,000	200,000	200,000	200,000	-	-
6 Community Centre Maintenance	(22,079)	78,944	78,944	78,944	78,944	0
7 Community Centre Construction	-	-	-	-	100,000	200,000
8 Subdivision	1,270,538	1,662,292	1,495,291	1,538,419	600,000	600,000
9 Environmental	60,000	60,000	60,000	60,000	60,000	60,000
10 Grand Central Parking Garage	20,000	30,000	40,000	50,000	60,000	70,000
11 HR Issues	1,000,000	1,000,000	1,000,000	1,000,000	-	-
12 WSIB Excess Indemnity	1,000,000	1,000,000	1,000,000	1,000,000	-	-
13 AHP - Rental Unit Construction	8,171	8,171	8,171	8,171	8,171	8,171
14 One-Time Federal Funding	325,640	325,640	325,640	325,640	-	-
15 Best Start Unconditional Funding	106,816	-	-	-	-	-
16 Valleyview Donations	144,295	144,295	144,295	144,295	144,295	-
17 Infrastructure Renewal	6,088,066	7,244,605	11,084,107	401,893	642,882	889,882
18 Bus Replacement	80,000	80,000	80,000	80,000	-	-
19 Airport	150,000	225,000	300,000	375,000	450,000	267,000
20 Police Services	230,120	160,635	11,865	3,422	3,422	3,422
21 Assessment Stabilization	1,967,424	1,967,424	1,967,424	1,967,424	-	-
TOTAL RESERVES	17,461,955	19,002,000	22,610,732	12,048,203	6,912,708	6,863,469

DISCRETIONARY RESERVE FUNDS	2021	2022	2023	2024	2025 Forecast	2026 Forecast
22 Sewer Connection Agreement	414,660	429,533	429,533	429,533	429,533	429,533
23 Water	11,044,081	12,999,068	13,757,054	13,974,032	11,938,260	2,308,350
24 Sanitary/Storm	5,388,559	7,079,426	8,569,096	8,118,183	1,883,490	1,994,622
25 Community Improvement Plan	1,077,420	1,269,333	1,269,333	1,392,296	1,342,296	1,342,296
26 Secondary Water Board	3,020,990	4,033,968	4,918,108	6,033,877	6,078,829	777,203
TOTAL DISCRETIONARY RESERVE FUNDS	20,945,710	25,811,328	28,943,124	29,947,921	21,672,409	6,852,005

RESERVE AND RESERVE FUNDS

YEAR-OVER-YEAR RESERVE AND RESERVE FUND BALANCES

OBLIGATORY RESERVE FUNDS		2021	2022	2023	2024	2025 Forecast	2026 Forecast
27	Development Charges	7,597,107	10,025,515	13,968,984	10,895,587	12,468,996	6,801,996
28	Provincial Gas Tax	1,097,746	1,274,233	1,217,461	1,431,880	1,045,467	1,078,470
29	Canada Community Building Fund	4,311,180	2,366,226	238,270	100,000	(1,297,474)	1,279
30	Building Permit Stabilization	2,381,320	2,265,277	3,147,490	4,134,135	3,834,135	3,834,135
31	Ontario Community Infrastructure Fund	-	389,234	1,068,555	1,944,587	857,471	1,195,355
32	Parkland	136,486	157,273	191,593	316,136	316,136	191,136
33	AHP - Home Ownership	246,740	249,928	288,772	362,205	395,892	395,892
34	Estate of Counsell (Valleyview)	213,686	130,109	99,150	105,589	18,543	18,543
35	Estate of Bridge (Parks)	76,773	76,773	76,773	76,773	76,773	76,773
36	Safe Restart Funding	1,050,036	-	-	-	-	-
37	Valleyview - Pharmacy	328,258	302,535	302,535	297,376	297,376	191,376
38	Valleyview - Bed Replacement	-	-	-	300,000	-	-
39	Modernization Funding	58,455	24,871	24,871	24,871	24,871	24,871
40	Ontario Cannabis Legalization	70,896	70,896	70,896	70,896	70,896	70,896
41	Proceeds on Sale - Housing	-	1,058,616	1,058,616	1,058,616	1,058,616	1,058,616
42	Proceeds on Sale - Other	-	-	-	1,865,774	-	-
TOTAL OBLIGATORY RESERVE FUNDS		17,568,683	18,391,487	21,753,966	22,984,425	19,167,698	14,939,338
TOTAL		55,976,348	63,204,814	73,307,821	64,980,549	47,752,815	28,654,812



APPENDIX

2026

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Annual Trail Development –
Shaw Valley Extension, Tiny Hope
Connection, Orchard Park Safety

Department:

Parks and Recreation

Estimated Gross Cost:

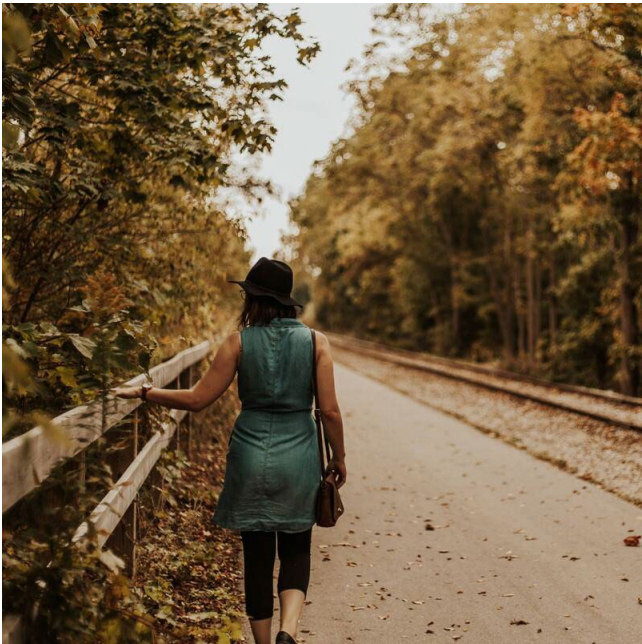
\$125,000

Estimated Project Timeline:

Tender/RFP release: Feb 2026
Project award: Apr 2026
Project completion: Jun 2026

Funding Sources:

Property Tax	
Other	
Total	\$125,000



PROJECT DESCRIPTION:

Over the next 15 to 20 years, several kilometers of linear recreational trails are planned for development in neighborhood parks and along major connecting routes, as outlined in the Parks and Recreation Master Plan. This expansion will significantly benefit the community by increasing the network of recreational trails in St. Thomas.

The 2026 Trail projects include the final stage of trail additions to Shaw Valley Park, totaling approximately 300m, which will tie into the existing trail system in the park.

The third aspect of the 2026 trail projects would extend the existing L&PS Trail, which currently terminates at Kains St, across Kains St into the city owned greenspace for approximately 220m. This section would run alongside the current YWCA Tiny Hope Project, with at least one link into the housing project’s property. This would create valuable access to this important community project and allow accessible access directly into the downtown core to allow residents access to municipal and private amenities. These connections have previously been discussed with both the YWCA and Doug Tarry Homes, the lead developer of the project.

A smaller, fourth aspect of the annual trail development would be adjusting the trail entry points in Orchard Park, where they cross over Empire Parkway. Currently, the trail runs directly through the parking lot, which has safety concerns. By offsetting the trail approximately 15 feet to the east (on the north side of Empire Parkway) we can connect to the trail that bisects the playground, eliminating the need to use the parking lot.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

New Vehicle – Supervisor Truck

Department:

Parks and Recreation

Estimated Gross Cost:

\$60,000



Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: Feb 2026
Vehicle Purchase: Mar 2026

Funding Sources:

Property Tax	
Other	
Total	\$60,000

PROJECT DESCRIPTION:

As part of the 2025 Budget, the position of Supervisor of Parks and Forestry was created to handle the day to day operations of the department, as well as complete site visits, visual assessments of ongoing projects and staff check-ins.

While this position has been in place since February of 2025, and has been a significant benefit to the department, it has put a strain on our vehicle fleet. In the summer, our workforce grows to almost 50 full and part time employees, with vehicles required to transport these employees to all areas of the city. As the main responsibility for the Supervisor is the smooth operation of the department on a day to day basis, it is important to have a dedicated vehicle for this position in order to efficiently meet with staff and contractors alike, to go along with visual site inspections and residential service requests.

As part of the capital requests, Parks Dept proposes purchasing a 2025 Ford F-150® XL SuperCab with a 6-1/2' box or equivalencies. A truck of this stature would allow the Supervisor of Parks and Forestry to efficiently move about the city and if in the future, the municipality decides to transition to smaller, electric vehicles for management, this truck could easily fit into our day to day parks fleet.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

The Revitalization of Hepburn Park

Department:

Parks and Recreation

Estimated Gross Cost:

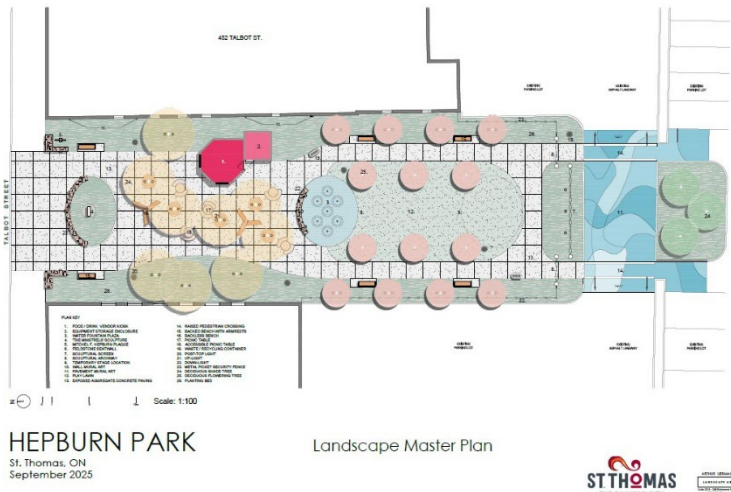
\$1,701,150

Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: Feb 2026
Project completion: Oct 2026

Funding Sources:

Property Tax	
Other	
Total	\$1,701,150



PROJECT DESCRIPTION:

The revitalization of Hepburn Parkette will transform this historic downtown greenspace into a vibrant, inclusive destination that honours the legacy of Hon. Mitchell F. Hepburn while supporting the renewal of St. Thomas' core. The project will introduce accessible pathways, seating, planting areas, a mural, water feature, kiosk space, temporary stage, and enhanced greenspace to create a welcoming hub for residents, visitors, and businesses. By integrating cultural programming, naturalized elements, and opportunities for local vendors, the parkette will strengthen community pride, increase downtown foot traffic, and provide a sustainable, multi-use gathering place for both St. Thomas and surrounding rural communities. The design of the park was approved through the 2025 Capital Budget process, and this submission represents the next step toward implementation. To support this transformation, the city has submitted a \$250,000 grant application to the province and secured \$100,000 in confirmed donations.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Railcity Skate Park – Pump Track

Department:

Parks and Recreation

Estimated Gross Cost:

\$400,000

Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: Feb 2026
Project completion: Sep 2026

Funding Sources:

Property Tax	
Other	
Total	\$400,000



PROJECT DESCRIPTION:

The addition of the Railway City Skate Park in 2017 was a much-needed piece of infrastructure for St Thomas, that continues to provide ‘free recreation’ opportunities for a wide age range of users today. As per section 5.2.8 of the Parks and Recreation Master Plan (2019), there is a recommendation of expanding the Railway City Skate Park to include more challenging infrastructure and obstacles; a pump track would be an ideal, all-ages addition to the land directly adjacent to the current skate park.

A pump track is a type of circuit designed for wheeled sports equipment like BMX bikes, mountain bikes, skateboards, scooters, and rollerblades. It features a continuous loop of rollers (small hills), banked turns (berms), and features that allow riders to maintain momentum by "pumping"—shifting their body weight—rather than pedaling or pushing.

As we continue to update our parks infrastructure to include more free recreational options, a pump track would be a perfect fit for all ages to stay active in St Thomas.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Memorial Arena LED Lighting

Department:

Parks and Recreation

Estimated Gross Cost:

\$51,500



Estimated Project Timeline:

Tender/RFP release: Mar 2026
Project award: Apr 2026
Project completion: Aug 2026

Funding Sources:

Property Tax	
Other	
Total	\$51,500

PROJECT DESCRIPTION:

Proposed project to replace fluorescent tube lighting at Memorial Arena with LED’s over the ice pad, hallways, dressing rooms and washrooms. Costing includes the labour and materials for removal and installation. Legislation states that a full conversion must take place by 2030.

Currently, repairs to the lighting such as replacing bulbs and ballasts over the ice pad cost approximately \$10,000 year.

New LED lighting will reduce repair cost considerably as well as lower the utility bills.

In 2018, all the lighting on A pad at the Joe Thornton Community Centre were switched over to LED. Since that time no repairs have been required.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Bi-Annual Playground Replacement
– Homedale Playground

Department:

Parks and Recreation

Estimated Gross Cost:

\$250,000



Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: May 2026
Project completion: Jun 2026

Funding Sources:

Property Tax	
Other	
Total	\$250,000

PROJECT DESCRIPTION:

The City of St. Thomas maintains 25 playgrounds and 3 splash pads, with a total value nearing \$5 million.

Staff recommends a capital expense of \$250,000 in 2026 to contribute to the installation of a new playground at Homedale Park during the summer of 2026; the expense of the rubberized surface for the playground replacement was approved as part of the 2025 Capital Budget, in the amount of \$150,000. The current playground, now 25 years old, is due for replacement. By setting aside funds in 2025, the larger expense of incorporating a rubberized playground surface into the project can be effectively managed for the 2026 installation.

This upgrade would make the Homedale Park playground fully accessible, joining four other city playgrounds—Goddeeris Luyks Park, Westlake Evans Park, Orchard Park, and Shaw Valley Park—that already feature rubberized surfaces. While wood fiber (Fibar) surfacing used in most playgrounds meets accessibility standards, it still requires assistance for wheelchair users to navigate. The rubberized surface will allow individuals using wheelchairs to move independently around the playground.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Joe Thornton Community Centre
Recreation Administration Office

Department:

Parks and Recreation

Estimated Gross Cost:

\$50,000

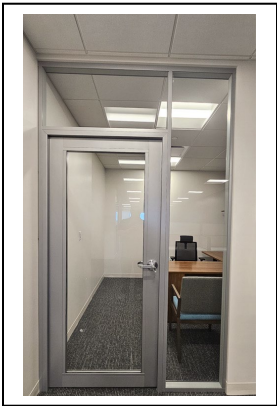
Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: Feb 2026
Project completion: Mar 2026

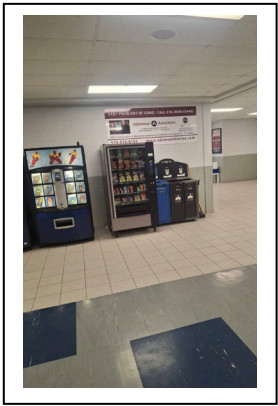
Funding Sources:

Property Tax	
Other	
Total	\$50,000

Proposed new office



Arena space



PROJECT DESCRIPTION:

The renovation of the Joe Thornton Community Centre aims to create an office space inside the arena main common area that will relocate the new Program Supervisor closer to the program/aquatic/camp office, making the position readily available to members of the public and staff.

The administrative office is not large enough to accommodate the current staffing compliment and provide the necessary confidentiality when dealing with customers, user groups and members of the public.

The renovation costs will also include new furniture, ensuring the space is fully functional and ready for use.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Advanced Green Fleet Strategy

Department:

Environmental Services,
Roads & Transportation

Estimated Gross Cost:

\$170,000

Estimated Project Timeline:

Tender/RFP release: Mar 2026
Project award: May 2026
Project completion: Nov 2026

Funding Sources:

Property Tax	
Other	
Total	\$170,000



PROJECT DESCRIPTION:

This study aims to create a roadmap with strategic recommendations to help St. Thomas reduce emissions from its corporate fleet. The study will evaluate current operations and outline a phased approach to enhancing the City’s adoption of low- and zero-emission vehicles, supporting Pillar 1 – Priority 6.2 (action item 6.2.5) of the City’s Strategic Plan and the City’s broader climate and sustainability goals.

Key areas of focus:

- Current fleet and fuel use assessment
- Suitable low-/zero-emission vehicle options for municipal operations
- Charging/fueling infrastructure needs
- Lifecycle cost-benefit analysis of fleet transition strategies
- Fleet replacement and procurement policies aligned with emission reduction targets
- Staff training and operational planning for green fleet adoption
- Integration with existing Corporate sustainability and climate mitigation plans

This study will provide a strategic framework to guide future decisions on fleet purchases, infrastructure, and operational practices to meet St. Thomas’s emission reduction targets.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Additional By-law and Animal Services
shared Vehicle

Department:

Environmental Services,
Roads & Transportation

Estimated Gross Cost:

\$95,000

Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: Feb 2026
Project completion: Aug 2026



Funding Sources:

Property Tax	
Other	
Total	\$95,000

PROJECT DESCRIPTION:

With the volume of animal service calls steadily increasing and only one vehicle for Animal Services, service requests are experiencing delayed response times.

This vehicle would be outfitted for Animal Services which would improve the City’s response time when dealing with multiple animal service calls, while also being used by Bylaw Enforcement to provide maximize vehicle use efficiency.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Special Event Safety Barricades

Department:

Environmental Services,
Roads & Transportation

Estimated Gross Cost:

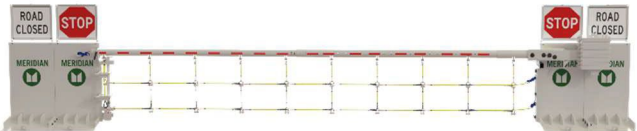
\$335,000

Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: Feb 2026
Project completion: Mar 2026

Funding Sources:

Property Tax	
Other	
Total	\$335,000



PROJECT DESCRIPTION:

This project supports Pillar 1 – Priority 1.3 of the City Strategic Plan through the acquisition of portable, crash-rated barricade systems designed to enhance public safety by preventing vehicle-borne threats at special events. These certified barriers would be strategically deployed at high-attendance gatherings such as festivals, parades, and other permitted events that draw large pedestrian crowds.

The barricades will support an all-hazards approach to event security and will be available for use by multiple agencies, including Police, Fire, and Emergency Management. In addition to planned events, these barricade systems will offer rapid-deployment capability for emergencies or spontaneous incidents that require immediate perimeter control.

The requested funding will cover the purchase of modular vehicle barriers, such as mobile, crash-rated barricades for four (4) road locations, along with the transportation, storage, and deployment equipment needed to ensure safe, efficient, and flexible use.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Annual Road Rehabilitation Program

Department:

Environmental Services,
Capital Works

Estimated Gross Cost:

\$790,000

Estimated Project Timeline:

Tender/RFP release: *Mar 2026*
Project award: *Jun 2026*
Project completion: *Oct 2026*

Funding Sources:

Property Tax	
Other	
Total	\$790,000



PROJECT DESCRIPTION:

Annual Road Rehabilitation supports Pillar 1 – Priority 2.2 of the City’s Strategic Plan by completing resurfacing, pavement structure reconstruction, maintenance hole raising, curb repairs, and sidewalk installation and AODA accessibility improvements within road corridors. Using a Complete Streets approach each candidate presents an opportunity to improve sidewalk connectivity links, and active transportation improvements. The planned road rehabilitation candidates for 2026 represent approximately 1.9 kilometers (0.4% of the total Road Network) and are as follows:

- Paulson Court
- Gustin Place
- Pol Court
- Paddon Street
- Croatia Court

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Vehicle & Equipment Replacement

Department:

Environmental Services,
Roads & Transportation

Estimated Gross Cost:

\$325,000

Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: Feb 2026
Project completion: Dec 2026

Funding Source:

Property Tax	
Other	
Total	\$325,000



PROJECT DESCRIPTION:

The asset management process to track, maintain, and assess replacement vehicles and equipment involves staff from mechanics, to users, to asset managers. The process outputs the most economically and functionally viable years for replacements.

At the end of expected lifecycles, every vehicle is assessed in terms of its ongoing maintenance costs versus replacements. Many asset replacements are deferred during this assessment process. This year Fleet Services recommends the deferral of 19 assets with an approximate value of \$1,980,000, reducing the replacement needs for 2026 by 52%

Approximately half of the 2026 replacement needs are assets deferred from previous years.

This budget includes funding for replacements only. New additional fleet assets are budgeted separately by user departments.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Snow Disposal Facility - Design

Department:

Environmental Services,
Roads & Transportation

Estimated Gross Cost:

\$170,000

Estimated Project Timeline:

Tender/RFP release: Mar 2026
Project award: Apr 2026
Project completion: Nov 2026



Funding Sources:

Property Tax	
Other	
Total	\$170,000

PROJECT DESCRIPTION:

This project involves developing detailed design for a new snow disposal facility at the new wastewater sewage treatment facility (D-WRF) site. This project will help the City plan for the construction of a modern, environmentally responsible snow disposal facility to support winter operations and long-term service delivery by ensuring regulatory compliance with environmental protection standards and operational best practices.

Through planning and design the new facility will mitigate risks related to snow melt runoff, salt contamination, and other local environmental impacts supporting Pillar 1 – Priority 6.5 of the City’s Strategic Plan (action item 6.5.5).

Key components of the design phase include:

- Environmental review focusing on salt management and meltwater containment
- Conceptual and detailed engineering of the snow pad and drainage systems
- Stormwater management including potential treatment or retention features
- Preliminary cost estimates to support future capital budgeting
- Preparation of documentation to secure environmental approvals and permitting

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Salt Storage Facility Recovering

Department:

Environmental Services,
Roads & Transportation

Estimated Gross Cost:

\$160,000

Estimated Project Timeline:

Tender/RFP release: Feb 2026
Project award: Mar 2026
Project completion: July 2026

Funding Sources:

Property Tax	
Other	
Total	\$160,000



PROJECT DESCRIPTION:

The Salt Storage Facility, constructed in 2013, is a 100 ft. x 200 ft. structure consisting of steel rails with a polymer roof covering. Over time, tears and holes have developed in the roof, requiring multiple repairs. The frequency and extent of damage have now reached the point where full roof recovering is required. Completing this work will restore the facility's integrity, support Pillar 1 – Priority 6.5 of the City's Strategic Plan, and is expected to provide an additional service life of 10-15 years.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Rehab Taxiway & Apron II

Department:

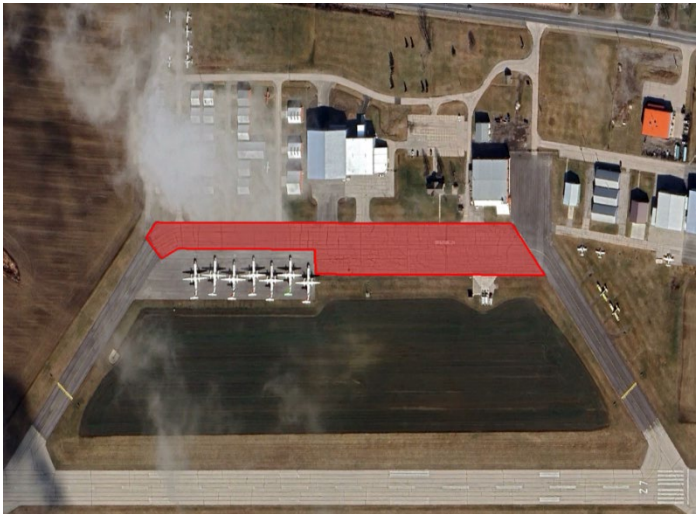
Clerks

Estimated Gross Cost:

\$765,000

Estimated Project Timeline:

Tender/RFP release: Feb 2026
Project award: Mar 2026
Project completion: Oct 2026



Funding Sources:

Property Tax	
Other	
Total	\$765,000

PROJECT DESCRIPTION:

As the Airport continues to see growth, this project is needed to maintain the taxiway and apron area asset. This project will improve directional control and braking performance of aircraft, as well as safeguard the sub-structure of the Taxiway and Apron for an additional 30 years. The Taxiway and Apron are in fair to poor condition, as outlined in the Future Growth Strategies Report for the St. Thomas Municipal Airport, 2016 and requires a milling and paving in order to provide a smooth, even surface.

The scope of work is a 50mm milling and paving of 15,285 m² area of Taxiway and Apron, including:

- 1- Partial Depth Milling (50mm)
- 2- Major Crack Repairs
- 3- Granular Base repair
- 4- HMAC (50mm HL4)
- 5- Pavement Line Markings

Staff intend to work with the Environmental Services Department for cost efficiency opportunities by including this work in the 2026 Road Rehabilitation tender.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

New Fuel Tank

Department:

Clerks

Estimated Gross Cost:

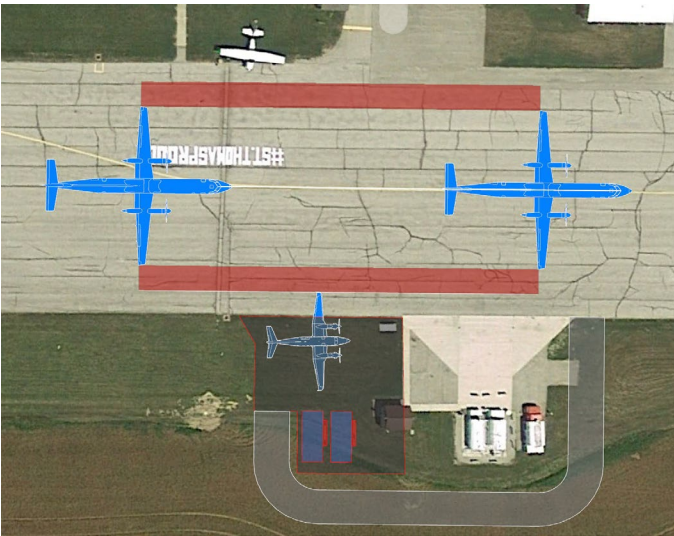
\$538,000

Estimated Project Timeline:

Tender/RFP release: Feb 2026
Project award: Mar 2026
Project completion: Oct 2026

Funding Sources:

Property Tax	
Other	
Total	\$538,000



PROJECT DESCRIPTION:

The project includes the installation of a new 60,000L Jet A fuel tank, off load pumps to accommodate gravity fuel deliveries, and a new fueling pad area adjacent to the existing fuel area.

The installation of additional fuel supply infrastructure will allow for safer fueling of aircraft and increased capacity when fueling larger aircraft. This will reduce the frequency of fuel delivery and allow for more options in fuel delivery companies, leading to reduced operating costs.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

Technology Upgrades and Projects

Department:

Information Technology

Estimated Gross Cost:

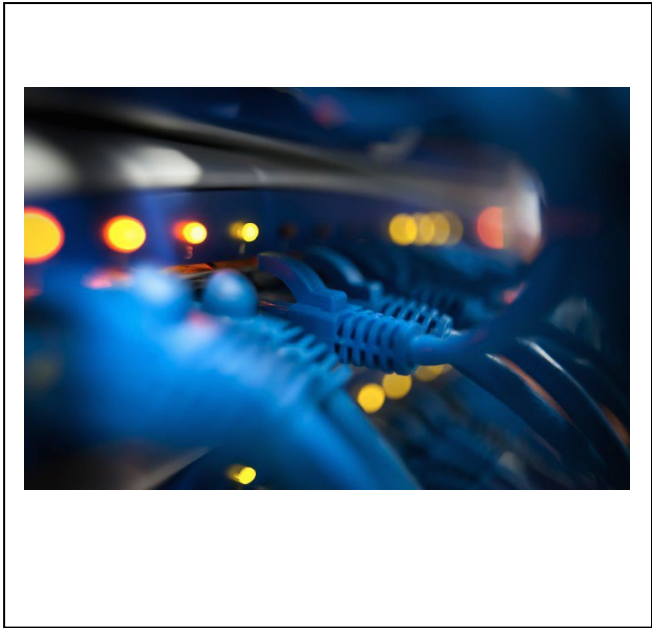
\$471,000

Estimated Project Timeline:

Tender/RFP release: *n/a*
Project award: *n/a*
Project completion: *Dec 2026*

Funding Sources:

Property Tax	
Other	
Total	\$471,000



PROJECT DESCRIPTION:

Various upgrades and repairs to the city computer network.

- Accounting Software
- Budgeting Software
- Fibre Service for Airport Internet

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

City Hall Generator

Department:

Planning, Building, and Property

Estimated Gross Cost:

\$350,000

Estimated Project Timeline:

Tender/RFP release: Mar 2026
Project award: May 2026
Project completion: Nov 2026

Funding Sources:

Property Tax	
Other	
Total	\$350,000



PROJECT DESCRIPTION:

The installation of a standby generator at City Hall will ensure an uninterrupted power supply to the entire building during power outages. This upgrade will allow critical municipal operations and emergency response functions to continue without disruption.

The generator will be sized to support the full electrical load of City Hall, including lighting, HVAC systems, elevators, IT infrastructure, fire and life safety systems, and all office and meeting spaces. An automatic transfer switch will provide the transition to generator power, minimizing downtime and maintaining building functionality during unplanned outages.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

City Hall Security Upgrades

Department:

Planning, Building, and Property

Estimated Gross Cost:

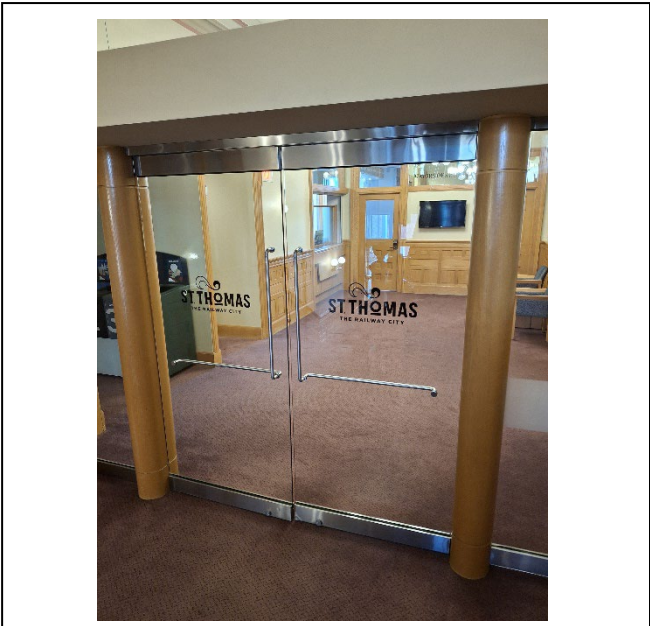
\$135,000

Estimated Project Timeline:

Tender/RFP release: Jan 2026
Project award: Mar 2026
Project completion: Aug 2026

Funding Sources:

Property Tax	
Other	
Total	\$135,000



PROJECT DESCRIPTION:

Security upgrades for the 3rd and 4th floors of City Hall will restrict public access to the offices of the Mayor, City Manager, and Human Resources. The project will secure both floors by upgrading the glass doors in the east stairwell, the west stairwell doors, and the elevator to include fob access control.

Key Details:

- Improves overall building security and staff safety
- Limits public access by designating the 3rd and 4th floors as non-public areas of City Hall
- Note: temporary access to the 4th floor can be provided during Council meetings to provide entry to the Council Chambers public gallery

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

City Hall - Human Resources Office
Renovation – Phase 1 of 2

Department:

Planning, Building, and Property

Estimated Gross Cost:

\$80,000

Estimated Project Timeline:

Tender/RFP release: Feb 2026
Project award: Apr 2026
Project completion: Oct 2026

Funding Sources:

Property Tax	
Other	
Total	\$80,000



PROJECT DESCRIPTION:

This project will address the most pressing needs within the Human Resources Department by reconfiguring office space to improve functionality, confidentiality, and workplace aesthetics.

Phase 1 will include the creation of a new manager’s office and a reorganization of the existing layout to make more efficient use of space, providing additional workstations to accommodate new staff.

The project will also include the installation of new partition walls, carpet replacement, updated paint finishes, and upgraded lighting. This represents the first of two planned phases to fully update the Human Resources Department.

CAPITAL DETAIL SHEET (NOT RECOMMENDED)

Project Name:

City Hall Window Restoration (Phase 3 of 4)

Department:

Planning and Building

Estimated Gross Cost:

\$255,000

Estimated Project Timeline:

Tender/RFP release: Mar 2026
Project award: May 2026
Project completion: Oct 2026

Funding Sources:

Property Tax	
Other	
Total	\$255,000



PROJECT DESCRIPTION:

The City Hall windows, originally installed in 1991, require restoration due to significant rot and deterioration. The exterior windows, including the frames, seals, and finish hardware, are showing considerable signs of aging. Addressing these issues is essential to extend the longevity of the building and prevent further damage.

To effectively manage the restoration, the work is being completed in four phases:

- 1. Phase 1: North Elevation – Completed in 2023
- 2. Phase 2: East Elevation – Completed in 2024
- 3. Phase 3: West Elevation – Proposed for 2026 (current project proposal)
- 4. Phase 4: South Elevation – Planned for 2027